



# FY 2026

## ANNUAL BUDGET LEE COUNTY, NC

RECOMMENDED - JUNE 2, 2025



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**Good evening Commissioners,**

In accordance with the Local Budget and Fiscal Control Act, I am pleased to submit the FY 2025-26 Recommended Budget for your review and consideration. This year's budget is focused on supporting the cost to continue current programs and services and the cost associated with new facilities opening in FY 2025-26, while trying to meet the strategic goals and priorities of the County Commissioners within the County's current tax rate, slower sales tax growth, a tight labor market, and continued inflationary pressures.

**The FY 2025-26 Recommended Budget was developed with the following goals in mind:**

- Maintain the County's current tax rate of 65.0 cents,
- Maintain support for the County's employees by providing a meaningful wage increase,
- Provide staffing and other operational costs for the new Lee County Athletic Park,
- Provide staffing and operational costs for the new Library, and
- Increase the County's investment in education.

The FY 2025-26 Recommended Budget is balanced through continued growth in the value of new property and vehicles, increased investment earnings, a fund balance appropriation based on general fund outcomes over the past three years, and by drawing down funds from the County's Capital Reserve Fund for debt service. The budget, as presented, maintains the County's 65.0 cents tax rate.

### **General Fund**

The General Fund is the fund through which services such as education, human services, public safety, community services, and general government services are provided. It is also the part of the budget that is primarily supported by general purposes revenues such as property tax and sales tax. The proposed General Fund budget is \$119,389,086, which represents an increase of \$6,464,748, or 5.72%, over the current fiscal year.

### **General Fund Revenues**

#### **Ad Valorem Taxes**

#### ***Tax Base Growth Due to New Construction and Motor Vehicles***

In years that are not subject to a revaluation, the property tax base grows due to new construction activity, new personal property, and increases in the value of motor vehicles. The Recommended Budget includes a \$398.2 million or 4.55% increase in the assessed value of real and personal property and a \$125 million or 17.24% increase in the assessed value of motor vehicles compared to FY 2024-25 budgeted amounts. This brings the total assessed value to \$9,991,281,000 which is 5.53% higher than projected base for FY 2024-25. The base will produce \$992,272 in revenue per penny. At the current tax rate of 65.0 cents, the growth generates \$3,523,424 of new revenue for FY 2025-26.

### ***Property Tax Rate***

The Recommended Budget continues the current tax rate of 65.0 cents.

### ***Collection Rates***

The Budget assumes a collection rate of 99.25% for real and personal property and 100% for motor vehicles.

### ***Sales Tax***

Sales tax collections continue to grow, but at a much slower pace than in recent years. In the FY 2024-25 Budget, sales taxes were budgeted to increase 2% over the projected revenue for FY 2023-24. The County's portion of sales tax has slowed to a .63% growth through February collections. Total sales taxes coming to Lee County and the municipalities have grown 1.58% through February. This reflects the growth in the city limits of Sanford. The North Carolina League of Municipalities has projected statewide sales tax growth of 2.8% from FY 2024-25 to FY 2025-26. A growth rate of 1% on the current year's projected sales tax revenue is included in the FY 2025-26 Recommended Budget.

### ***Medicaid Hold Harmless Reduction***

In mid-March 2024, the State informed counties to expect a marked decrease in Medicaid Hold Harmless payments. Lee County received \$978,182 less than the amount budgeted for in FY 2023-24.

Prior to 2008, counties in North Carolina were responsible for paying 15% of the State's share of Medicaid costs. This requirement had a particularly negative impact on less wealthy counties as they were more likely to have more Medicaid-eligible residents and a lower ability to pay. As a result, some counties lobbied the General Assembly to provide relief from Medicaid expenses.

The resulting policy change is known as the "Medicaid Swap." In this swap, the State assumed the County's share of Medicaid expenses and took Article 44 sales tax revenue away from counties to pay those costs. As a result of this swap, counties in which Medicaid expenses exceeded Article 44 sales tax revenue benefited, and counties where Medicaid expenses were less than Article 44 sales tax revenue would lose. To prevent losses in those counties, the State created a Medicaid Hold Harmless payment. From the initiation of the "Medicaid Swap" until FY 2020-21, Lee County benefited from the swap; however, with the large sales tax increases that the County saw beginning in FY 2020-21, we shifted to the lost column and began receiving the Medicaid Hold Harmless payment.

The Medicaid Hold Harmless payment is the difference between Article 44 sales tax collections and Medicaid costs in each county. In FY 2020-21, the County received a Hold Harmless payment of \$25,975. That payment grew to \$1,108,881 in FY 2022-23. However, in FY 2023-24, the payment fell to \$521,818. Based on the drastic drop in the amount received in FY 2023-24, \$500,000 was included in the FY 2024-25 budget. The County should receive \$548,027 in FY 2024-25. Due to the volatility that we are seeing in this revenue source, the FY 2025-26 budget includes a Medicaid Hold Harmless payment of \$500,000.

## **Investment Earnings**

After years of investment earnings being well below \$500,000, FY 2023-24 saw investment earnings approach \$1.65 million. With FY 2024-25 earnings projected to exceed \$1.6 million, the Recommended Budget includes investment earnings of \$1.5 million.

## **Fund Balance Appropriated**

The FY 2025-26 budget recommends a fund balance appropriation of \$5,967,342 to balance the budget. This is a decrease of \$736,866 from the fund balance appropriation in FY 2024-25. While this is a large appropriation, it is justifiable for building improvements and capital expenses. The fund balance appropriation also reflects a recommended transfer to the Solid Waste Fund of \$500,000 for the purchase of a future convenience center site and includes the use of \$160,000 of accumulated American Rescue Plan Act (ARPA) revenue loss funds. The available fund balance on June 30, 2025 is projected to be \$37,405,374. As a percentage of general fund expenditures, the available fund balance is projected to be at 33.1%, which puts the County slightly above its target level per the Financial Policies in Exhibit 5.

## **General Fund Expenditures**

The net increase of expenditures in the new fiscal year is proposed at \$6,461,748. The Recommended Budget for FY 2025-26 is driven by pay and benefits for employees, costs associated with the opening of the Lee County Athletic Park and the new Library, education, and staffing.

## **Employee Compensation and Benefits**

Employee compensation and benefits comprise 50.71% of the County's total budget excluding education expenses. The budget anticipates that a tight labor market will persist during the FY 2025-26. The County currently has 18 vacant positions compared to 16 at this time last year. The County implemented a new pay plan in FY 2023-24 to make the County competitive in the labor market. However, to remain competitive, it is crucial that the County upholds the recommendations created by the pay plan consultants. This includes reviewing one-third of the County's classifications each fiscal year and adhering to the County's financial policies to make annual cost of living adjustments for all employees. To attract and retain employees, maintaining competitive wages and benefits is critical. The Recommended Budget for FY 2025-26 strives to remain competitive in the labor market by providing a Cost-of-Living Adjustment (COLA) of 2.8% and County-funded increases in retirement contributions and health insurance premiums.

### ***Pay Plan and Wage Adjustment of 2.8% to 5.0% - \$1,575,831***

The FY 2025-26 Recommended Budget includes a 2.8% wage increase for all employees, as well as pay adjustments based on the pay plan adopted by the Board of Commissioners in April 2023. This cost increase also captures the impacts on FICA, Medicare, the County's Local Government Employees Retirement System contributions, and the County's 401K contributions.

### ***Mandated Retirement Contribution Increase - \$194,193***

All local government employers participate in the State's Local Government Employee Retirement System. This plan provides a defined benefit retirement structure for local government employees. To maintain the financial health of the plan, the State prescribes increases in employer contributions. For FY 2024-25, the Retirement System mandated an increase of 5% for general employees and a

7% increase for law enforcement employees. This will result in a general fund cost of \$194,193 for FY 2025-26.

### **Health Insurance Premiums - \$72,900**

Based on increased claims and increased medical costs, a 3% increase is budgeted for employee health insurance premiums.

### **Reclassifications - \$110,348**

As mentioned previously, our pay plan consultant recommended that the County review one-third of the County's classifications each fiscal year. That review has resulted in the reclassification of twelve (12) positions in the Recommended Budget for FY 2025-26. There were also nine (9) reclassifications requested based on change of job duties. Seven (7) of those reclassifications are included in this budget.

### **Lee County Athletic Park**

The County's newest park, the Lee County Athletic Park (LCAP), will open in August 2025. The park represents an investment of \$40 million and will include three (3) 225-foot diamond fields, one (1) 400-foot diamond field, four (4) natural grass multipurpose fields, two (2) synthetic turf multipurpose fields, a destination playground, walking trail, two (2) fieldhouses that include bathrooms, a locker room and a shelter, two (2) additional restroom buildings with shelters, and a maintenance building with staff offices and equipment storage.

Adding a park of this size will require additional staffing and operational costs to run programs and to maintain the park grounds and buildings. The Board approved two (2) positions for LCAP, Park Operation Supervisor and Maintenance Supervisor, on March 17, 2025. Those positions will be paid from project funds until the park is officially turned over to the County. Those two positions and five additional positions are included in the FY 2025-26 budget. The five additional positions include an Administrative and Marketing Assistant and four maintenance workers. Those positions account for \$489,937 of new costs in the FY 2025-26 budget. In addition to personnel, the recommended budget for Parks and Recreation includes approximately \$186,500 for operations and maintenance of the park. These costs are offset by projected revenues of \$100,000 from LCAP, bringing the net operating cost of the park to \$576,437.

### **Lee County Library**

The new Lee County Main Library, scheduled to open to the public in Spring 2026, will evolve from the 19,520 square foot facility at the current location on Hawkins Avenue to a 34,980 square foot facility at the new 10.96-acre site by O.T. Sloan Park off of Bragg Street. The new site will offer updated community areas for children, adults and teens, a makers' space, multiple-sized meeting areas including the large multi-purpose room which will be the permanent location for future Board of Commissioners meetings, and opportunities for outdoor programs and service offerings. The transition from the current location to the new location is anticipated to begin in early 2026.

Like LCAP, the new main library will require additional staffing and increased operational expenses due to the size of the facility. The recommended budget includes the hiring of five (5) new positions. Based on the timing of the opening, the positions will be hired at different times. A Librarian I for Teen Services and a Librarian II for Adult Services will be hired in October to begin planning of programming and materials for those areas in the new library. Three Library Assistant II positions will start in March 2026 and will be assigned to the following areas, Teen Services, Adult Services,

and Children's Services to assist with programming. These positions account for \$192,388 in the Library budget. Other additional costs related to the new library total \$97,950, which brings the new costs included in the FY 2025-26 recommended budget to \$290,338.

## **Education**

The FY 2025-26 Recommended Budget provides a 4.19% increase in Education spending excluding debt service.

### **Lee County Board of Education**

#### ***Current Expense***

The Lee County Board of Education (LCBOE) submitted a current expense budget request of \$25,117,080 for FY 2025-26. This request is \$3,609,256 over the allocation in the FY 2024-25 budget. The increase is for the following items:

- Full implementation of the classified staff pay plan - \$2,009,838
- Operational increases - \$746,893
- Updated supplement structures
  - Certified employees - \$459,438
  - School administrators - \$122,086
  - Central office - \$271,001

With the Board of Commissioners' directive to maintain the current tax rate of 65 cents into FY 2025-26, the Recommended Budget provides a \$838,806 or 3.90% increase in current expense funding. Based on the anticipated tax base for FY 2025-26, it would take a tax rate increase of 2.792 cents to cover the \$2,770,450 not covered in the Recommended Budget.

Per pupil spending is a measure used by the State Department of Public Instruction (DPI) to gauge local commitment to current expense funding by counties. After declining for many years, the Average Daily Membership (ADM) population for the Lee County Schools System (LCSS) increased to 9,971 for FY 2023-24. The peak ADM for Lee County occurred in FY 2014-15 with 10,178 students. The current year ADM provided by Lee County Schools is 9,150 students in Lee County Schools and 821 in charter schools for a total of 9,971. DPI is not showing the projected ADM for FY 2025-26 currently. Predicting the ADM number for future years will be difficult as students and parents now have more school choice opportunities between the public schools and the increasing private, charter, and home school options available in Lee County.

Using the current ADM number of 9,971 means the per pupil expenditure amount for current expense will be around \$2,241.16. This year's per pupil expenditure is \$2,157.04. Our per pupil spending at the peak enrollment was \$1,506.90. Projecting per pupil expenditures is also difficult due to DPI lumping the County's appropriation with other local funds the LCBOE may receive that we do not see. If the School Resource Officer (SRO) budget was added to the current expense spending, per pupil expenditures increase to \$2,459.26.

#### ***Capital Expense Funding***

The Lee County Board of Education submitted a capital expense budget request of \$2,089,000 for FY 2025-26. This request is \$94,800 or 4.75% over the allocation in the FY 2024-25 budget. The FY 2025-26 Recommended Budget provides full funding of the Board of Education's capital request.

### ***School Safety***

In addition to the current expense and capital funding provided to the Lee County Schools System, the County funds a School Resource Officer (SRO) program that includes 19 officers to cover the Lee County Schools System's 16 schools. The cost of the SRO program for the FY 2025-26 Recommended Budget is \$2,174,630.

### **Central Carolina Community College**

The FY 2025-26 Recommended Budget recommends increasing the allocation for the Lee County Campus of Central Carolina Community College (CCCC) by \$106,400 or 2.80% to fund non-instructional operating costs. The FY 2025-26 budget continues the County's commitment to the Lee College Promise program, as well as funding of \$64,930 for the Dennis A. Wicker Civic Center. The funding for the E. Eugene Moore Center is increased by \$35,937 or 5.00%. The College requested \$296,000 for capital expenditures, which is \$146,000 more than the funding in FY 2024-25. The College is also requesting an increase of \$17,000 from the Room Occupancy Tax Fund for the operations of the Dennis A. Wicker Civic Center. The increase is recommended in the FY 2025-26 budget.

### **Staffing**

The FY 2025-26 budget continues to address new staffing needs. As our community grows, our services must grow as well at appropriate rates. Budget guidance given to the department heads at the start of the budget process asked them to limit new employee requests unless there was a strong need for them based on expected population and revenue growth in the County. Department heads were encouraged to address critical staffing and retention issues if there were problems with customer service delivery. In total, department heads asked for 28 new positions, including those needed to support the Lee County Athletic Park and the new Library. After reviewing all personnel requests, the following 17 positions (outlined below) are recommended to sustain the County's service delivery needs and to provide support to our growing operations. As a note, the costs outlined in these descriptions include the total costs for the position, including all operating equipment and start-up expenses (for example: computers, vehicles for positions that are in the field, etc.) in addition to salary and benefit costs. The costs will reflect any revenues that can be directly allocated to a position. A full list of the requested positions can be found in Table 2 of the Budget Message.

### ***Community Support Services***

One Pretrial Coordinator (\$22,684) is needed to assist the pre-trial and re-entry manager and the community support services manager with the pre-trial case load. As the County grows, the criminal docket increases and puts additional pressure on the capacity of our jail. An additional employee would allow for more people to be assigned to the pre-trial program. The position will be 75% funded through the Opioid Settlement Fund.

### ***Cooperative Extension***

One Small Farms and Agricultural Business Development Agent (\$5,500) is needed for dedicated support to small farms and agricultural businesses. The Agent would contribute to economic development, enhance community well-being, and promote a more resilient and sustainable local food system. This position would be funded 10% by the County and 90% by North Carolina A&T State University.

### **County of Lee Transit System (COLTS)**

One Transit Operator (\$0) is needed to support the new microtransit system that COLTS is providing through a Memorandum of Understanding with the City of Sanford and is funded through contract revenues from the City.

One Administrative Associate I (\$0) is needed to handle coordinating trips and dispatching drivers for the new microtransit system that COLTS is providing through a Memorandum of Understanding with the City of Sanford and is funded through contract revenues from the City.

### **Department of Social Services (DSS)**

One Child Protective Services (CPS) Social Worker Trainer (\$45,369) is needed to improve the quality, effectiveness, and sustainability of child welfare services in Lee County DSS. Recent State Child Fatality Review Reports underscore significant challenges in Lee County's case management, risk assessment, and adherence to best practices. These reports highlight the need for improved training, skill development, and compliance with child welfare policies. This position has offsetting revenue equal to approximately 50% of the position costs.

### **General Services**

One Housekeeping Assistant (\$55,312) is needed due to the addition of the Lee County Athletic Park and its associated facilities to maintain the new park facilities to a high level of cleanliness and to maintain and ensure a safe and sanitary facility.

One Maintenance Mechanic – Maintenance (\$64,904) is needed to the addition of the Lee County Athletic Park and the additional plumbing, electrical, and mechanical maintenance repairs. The position will also assist with maintenance at the new library when it opens to the public.

### **Lee County Libraries**

One Librarian I - Teen and Young Adult Services (\$57,423) is needed to deliver services and to foster meaningful connections with our patrons between the ages of 13 and 24. This position will assist in the supervision of the Teen Department, including program creation and facilitation, proactive outreach initiatives, reference assistance, collection development and maintenance, community-building endeavors, and customer service. This position is funded for three fourths of the fiscal year and will not be filled until October 1, 2025.

One Librarian II - Adult Services (\$62,479) is needed to develop and facilitate adult programming, reference assistance, local history, and technology referencing the interest and needs of Lee County communities. This position is funded for three fourths of the fiscal year and will not be filled until October 1, 2025.

One Library Assistant II – Children's Programming (\$21,632) is needed to assist in the Children's Department and with children's programming for ages 0-13. The position is needed to provide more structure and stability for our department librarians. This position is funded for one third of the fiscal year and will not be filled until March 1, 2026.

One Library Assistant II – Teen Services (\$21,632) is needed to assist the Librarian I in Teen Services with programming and service needs in the Teen Department. The position is needed to provide more structure and stability for our department librarians and to handle the anticipated increased

teen traffic once the new library opens near Lee County High School. This position is funded for one third of the fiscal year and will not be filled until March 1, 2026.

One Library Assistant II – Adult Services (\$21,632) is needed to assist the Adult Services Librarian with the development of programming for adults. This position is funded for one third of the fiscal year and will not be filled until March 1, 2026.

### ***Parks and Recreation***

One Administrative and Marketing Specialist (\$79,852) is needed to support the Park Operations Supervisor with daily tasks, field scheduling, marketing, and communications. The position will also oversee Lee County Athletic Park's marketing efforts, which include maintaining an engaging online presence, updating the park's website, and utilizing social media to promote events, park facilities, and programs.

Four Maintenance Workers (\$239,496) are needed and will be dedicated to the general maintenance of the LCAP. The positions will be responsible for ensuring the high quality of the ballfields and playing surfaces, including maintaining the fields, prepping the fields for games, pesticide applications, fertilizing, trimming, water retention issues, upkeep of pitching and batting areas, and maintenance to get the fields ready for programs and reservations.

### **Other Budget Highlights (Adjustments)**

Due to the impacts related to employee compensation and benefits, the opening of LCAP and the new library, education funding, and staffing, all operational expenditures were reviewed and, where possible, kept at their current levels despite the impacts of current inflation rates. Most outside agency requests and the Manager's recommendations were increased to cover the impacts of inflation and personnel costs on our partners.

This budget includes increases related to various insurance costs. In addition to the 3% increase mentioned earlier in the County's health insurance premiums, an increase of 5% has been included for Workers Compensation insurance and for liability and property insurance.

### **Governing Body (Commissioners)**

The anticipation of the new library opening also leads to the anticipation of the Board of Commissioners having a new home for their Board meetings. The Governing Body recommended budget for FY 2025-26 is \$290,384 which is \$32,220 or 12.48% more than FY 2024-25. The FY 2025-26 budget includes \$38,000 for contracted services to produce live streaming and recording of meetings that meet Federal guidelines for closed captioning.

### **Finance**

The Finance Department budget for FY 2025-26 is \$909,560, which is \$94,719, or 11.62% over the FY 2024-25 budget. Several items detailed below contribute to that increase.

During the year when the Finance Director resigned, the Board of Commissioners approved the reclassification of the position to Chief Financial Officer (CFO) and increased the base salary. In addition, the market study affected the staff under the CFO. Those market study adjustments

account for \$12,579 of the increase. There is also a \$3,605 increase in audit fees in the FY 2025-26 recommended budget.

### **Elections**

The Recommended Budget for Elections for FY 2025-26 is \$961,008, a \$128,663 or 15.46% increase over the current year budget. The majority of the increase relates to the number of elections that have been budgeted. The recommended budget includes funding for five (5) potential elections, first and second Primary municipal elections, a general municipal election, and first and second primary elections for county, state and/or federal positions. Revenues in the amount of \$123,800 have been budgeted to offset the cost of the municipal elections.

### **General Services**

The Recommended Budget for General Services for FY 2025-26 excluding building improvements is \$5,838,843, a \$450,243 or 8.36% increase over the FY 2024-25 Budget. Part of the increase, \$120,216, is related to the new positions mentioned earlier that are needed to maintain the facilities at Lee County Athletic Park.

In addition, the monitoring costs for the hazardous waste issue at the Moore Center have been added to the General Services budget effective FY 2025-26. When the Moore Center was purchased, it was believed that the monitoring would be short term. It now appears that we are not sure how long the monitoring will have to last so the cost has been moved to General Services. The costs for FY 2025-26 are estimated at \$116,813.

### **Buggy Factory**

The FY 2025-26 Recommended Budget for the Buggy Factory is \$475,507. The budget reflects an increase of \$76,730. The increased cost of this facility is related to increased utility costs and the need for a roof replacement.

### **Human Services**

The expenditures for Human Services included in the Recommended Budget for FY 2025-26 total \$22,938,278 and reflect an increase of \$1,795,463.

The Health Department accounts for \$283,766 of the increase in expenditures. In addition, the Health Departments revenues are decreasing by \$111,033, increasing the net cost of the Health Department by \$394,799.

Social Services accounts for \$462,048 of the increase in Human Services expenditures. That expenditure increase is offset by a revenue increase for Social Services totaling \$199,737, bringing the net cost increase to \$262,311.

Community Support Services accounts for \$173,421 of the increase. Those expenditures are offset by new revenues of \$225,000.

County of Lee Transportation (COLTS) accounts for \$796,559 of the expenditure increase. Revenues to support COLTS are increasing \$662,591, bringing the net increase to \$133,968. The large increase in COLTS is due to the new microtransit program that is being established with the City of Sanford.

## **Cultural and Recreational**

One of the most difficult budget areas to work through is the Cultural and Recreational budget. Both the Library and Parks and Recreation departments have ambitious goals for programs and capital projects, and two (2) of those projects are coming online this year. The Lee County Athletic Park will open for use in August, and the library is scheduled to open in April, barring any major weather delays. Both departments have seen new enthusiasm from residents for these programs. This enthusiasm has extended to the Advisory Boards that they work with in developing new programs for our residents. Both departments are very excited about their new facilities. Now that the major capital investments are almost complete, it is time to deal with the costs of staffing and operating the new facilities.

The Library's budget has increased \$461,201, or 33.87%, which includes the additional positions listed previously on a staggered schedule and an increase in temporary salaries to prepare for the opening of the new facility. There is also an increase of \$52,570 in utilities to cover the time that old and new libraries are in use. Once the old Library is empty, the utility bill will be transferred to General Services until the building is disposed. There are increases in other lines that represent the increased operating cost of the larger library.

The Parks and Recreation budget is up \$615,346, or 24.44%. Most of the increase, or \$430,063, is related to the positions for the new athletic park. The budget also includes a \$62,407 increase in temporary salaries to cover the increased programming that the Parks and Recreation department has done over the last few years. For example, the department has developed feeder programs like its T-ball program at O. T. Sloan Park that is leading to increased numbers in other programs. Other items contributing to the increase are adjustments in professional services, utilities and maintenance related to LCAP.

The Library and Parks and Recreation staff are very excited about the opening of their new facilities. We hope that the citizens and guests of Lee County will use and enjoy these facilities for many years.

## **Debt Service**

By law in North Carolina, the County must fully fund its annual debt service obligations. This year, debt service increased by \$1,112,346. Total debt service is now \$16,762,241, or 14.04% of the recommended annual budget. Per our financial policies, our stated goal is not to exceed 15%. The increase in debt service is attributable to the issuance of debt in the current fiscal year for the new Library and a County-wide radio system upgrade. Per our debt plan, the County has been allocating 6.35 cents of its 65 cents tax rate to debt service. If that amount along with other restricted funds exceeded the annual debt service, excess funds have been transferred to the County's reserve fund. In years like the current year and FY 2025-26, where the dedicated tax revenues and other restricted funds do not cover debt service, capital reserve fund monies are used to cover the difference. To accomplish the task of bringing on a new park and a new library in FY 2025-26 without a tax increase, only 5.35 cents of the tax rate has been dedicated to debt service causing an additional \$964,247 to come from the Capital Reserve Fund.

## **Solid Waste Fund**

The Commissioners need to review the cost increases associated with the County's Solid Waste Fund. Costs to provide solid waste and recycling services are increasing at a fast rate due to volume increases at the manned convenience centers. Due to increased operating costs, the Recommended Budget for FY 2025-26 includes a \$10.00 rate adjustment which increases the rate per household from \$150.00 to \$160.00.

## **Next Steps and Appreciation**

The County placed strong emphasis on developing continual growth in property and sales taxes over the last several years. The success of these efforts allowed the County to begin addressing critical capital and ongoing expense needs. This budget addresses some capital needs and some facility maintenance needs for the County. Deferred maintenance issues have been addressed by General Services using both operational and American Rescue Plan Act (ARPA) funding. However, our facilities are continuing to age and are in constant need of roofs, painting, HVAC replacement, etc. The County needs to address those issues in a timely manner so as not to get too far behind again. After the current round of major capital projects is completed, the County will need to review future capital spending. The addition of new physical assets requires ongoing maintenance and increasing operational expenses. In the next two fiscal budgets, the Commissioners will need to prepare for ongoing expenses at the E. Eugene Moore Center, Lee County Athletic Park and the new Library. Therefore, as we project forward, the Commissioners must be mindful not to commit to reoccurring obligations that affect the County's ability to address ongoing operational expenditures in future years.

North Carolina General Statute (NCGS) 159-13(a) directs that the Budget Ordinance and tax rate adoption take place by July 1, 2025. On the same day that the budget is presented to the governing body, the Budget Officer is required to file a copy of it in the Office of the Clerk to the Board for public inspection and schedule a public hearing. In addition to the Clerk's office, a copy of this proposed FY 2025-26 budget will be available at the Suzanne Reeves Library located at 107 Hawkins Avenue, Sanford, and online on the County's website, [www.leecountync.gov](http://www.leecountync.gov). The public hearing for this recommended budget is scheduled for June 16, 2025, at the Dennis Wicker Civic Center located at 1801 Nash Street, Sanford. NCGS 159-13(a) specifies that not earlier than 10 days after the budget is presented to the governing body and not later than July 1, the governing body shall adopt a budget ordinance and levy a tax rate. In the following pages, you will find a more detailed account of this FY 2025-26 Recommended Budget. I encourage you to review the entire budget and contact me if a specific explanation is required.

After the Manager's budget is presented, the Commissioners will begin the review of the recommended budget. A budget work session is scheduled for June 9, 2025, at 4:00 pm in the auditorium of the Ruby McSwain Cooperative Extension Building located at 2420 Tramway Road, Sanford. The Board will identify any particular County Departments and/or outside agencies to appear during the budget discussions. According to our revised budget schedule, the Commissioners may adopt the budget ordinance at any time after the June 16, 2025, public hearing, including at that meeting. Currently, the June 16, 2025, meeting is the last scheduled Board meeting before the budget adoption deadline of June 30, 2025.

The drafting of this Recommended Budget occurs with a lot of effort from many people within Lee County Government. I wish to thank the department heads for their hard work on their departmental budgets, and I also want to thank the Administration and Finance teams for their assistance in preparing this budget. Without their help, I could not have put this document together.

The Recommended Budget presented to you today was prepared with the directive that I received from the Chairman on May 6, 2025, to hold the tax rate at 65 cents. To meet that directive, the amount of tax rate going to fund debt service has been reduced from 6.35 cents to 5.35 cents increasing the amount of funds to come from the Capital Reserve Fund. While that is sustainable this year, if the funding is not reestablished in the near future, it will affect the Capital Improvements Plan and the timing of future projects without a tax increase for the debt service.

The Board should also keep in mind that there are a lot of discussions occurring at the Federal and State Level that could have an impact on our Human Services departments and on Education. At this time, the impacts are not clear. We will update you as we learn more.

In closing, I want to thank the County Commissioners for their support. The staff and I are looking forward to our upcoming budget work session. As the Commissioners go through the budget, they should keep in mind that our financial capabilities are not infinite. Managing expectations will be important in addressing the goals of the Commissioners, but the future for Lee County is bright. The Manager's Recommended Budget is now the Commissioners' Budget.

Sincerely,

A handwritten signature in black ink that reads "Lisa G. Minter". The signature is written in a cursive, flowing style.

Lisa G. Minter, CPA  
County Manager

# Fiscal Year 2025-2026 Recommended Budget at a Glance

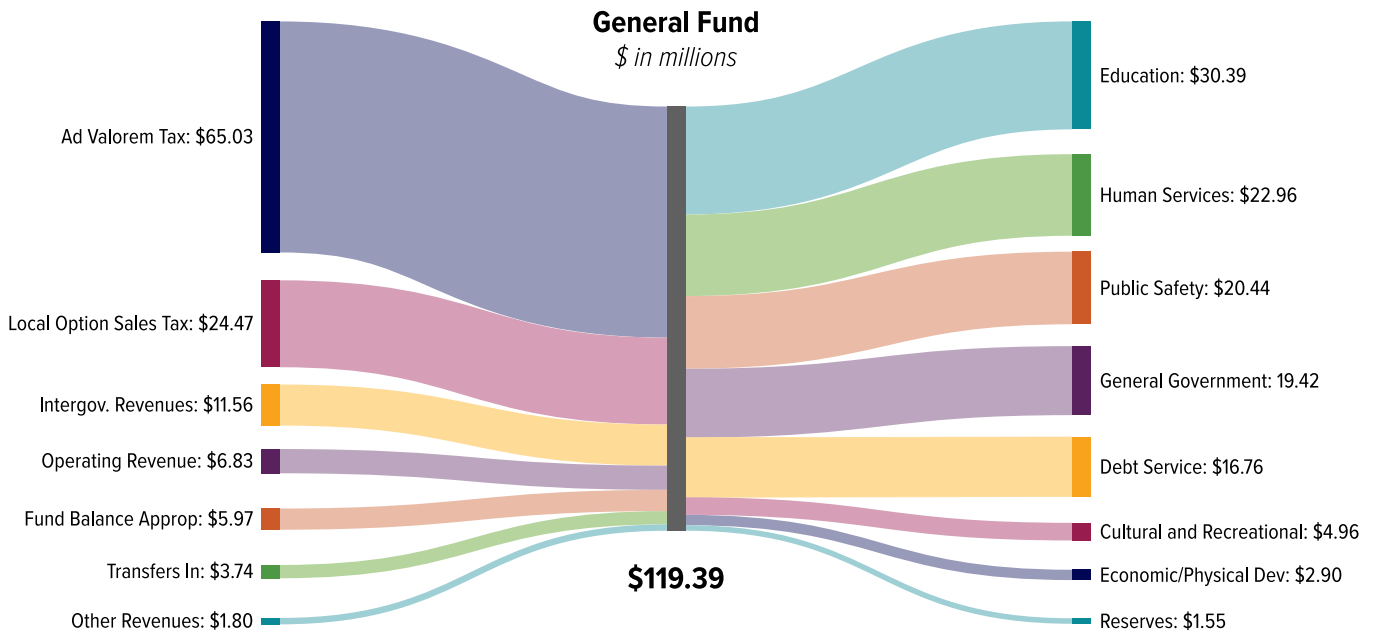
Total Property Valuation : \$9,991,281,000  
Maintains Current Property Tax Rate: \$0.65 / \$100 of Value  
One Penny Generates: \$992,272

## Total General Fund Revenues

Revenue Category (Sorted by Total Budget)	Original 24-25 Budget	Requested 25-26 Budget	Recommended 25-26 Budget	Increase/ (Decrease)	%Increase/ -Decrease
Ad Valorem Taxes	61,501,965	65,026,189	65,026,189	3,524,224	5.73%
Local Option Sales Taxes	24,412,516	24,469,368	24,469,368	56,852	0.23%
Intergovernmental Revenues	11,116,376	11,463,037	11,555,727	439,351	3.95%
Fund Balance Appropriation	6,704,208	1,000,000	5,967,342	(736,866)	-10.99%
Sales and Services	4,707,946	5,740,080	5,647,905	939,959	19.97%
Transfers In	1,787,315	2,777,522	3,741,769	1,954,454	109.35%
Investment Earnings	1,250,000	1,500,000	1,500,000	250,000	20.00%
Taxes and Licenses	768,800	844,000	844,000	75,200	9.78%
Miscellaneous	305,080	469,014	297,737	(7,343)	-2.41%
Permits and Fees	373,132	339,049	339,049	(34,083)	-9.13%
<b>Total \$</b>	<b>112,927,338 \$</b>	<b>113,628,259 \$</b>	<b>119,389,086 \$</b>	<b>6,461,748</b>	<b>5.72%</b>

## Total General Fund Expenditures

Expense Category (Sorted by Total Budget)	Original 24-25 Budget	Requested 25-26 Budget	Recommended 25-26 Budget	Increase/ (Decrease)	%Increase/ -Decrease
Education	29,170,699	33,330,966	30,392,642	1,221,943	4.19%
Human Services	21,187,815	23,335,814	22,963,278	1,775,463	8.38%
Public Safety	19,581,431	21,950,643	20,444,046	862,615	4.41%
General Government	18,641,582	22,933,934	19,416,624	775,042	4.16%
Debt Service	15,649,895	16,762,241	16,762,241	1,112,346	7.11%
Cultural and Recreational	3,889,430	5,406,541	4,963,477	1,074,047	27.61%
Economic/Physical Development	3,311,486	3,175,866	2,901,778	(409,708)	-12.37%
Reserves	1,495,000	1,545,000	1,545,000	50,000	3.34%
<b>Total \$</b>	<b>112,927,338 \$</b>	<b>128,441,005 \$</b>	<b>119,389,086 \$</b>	<b>6,461,748</b>	<b>5.72%</b>



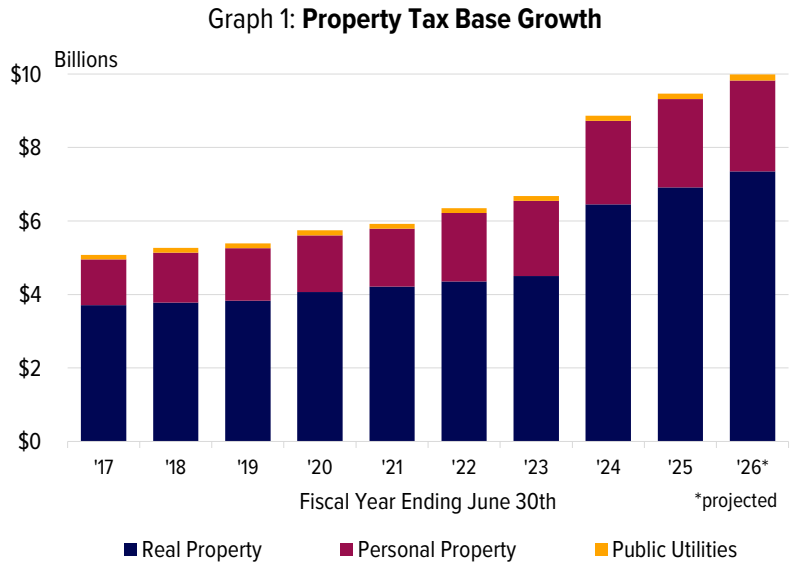
# FISCAL YEAR 2025-2026 PROPOSED BUDGET RECOMMENDATIONS

## General Fund Revenue

### Ad Valorem Taxes

To continue the County’s self-sustaining operation, this proposed budget requires the receipt of \$119,389,086 in revenue to support General Fund activities for the 2025-26 fiscal year. Estimates of revenues for budgetary purposes are gathered from a variety of sources. To estimate revenues for the coming year, the County Manager and her budget team consult with the Tax Department and other department heads. These individuals play an important role in providing estimates of revenue from program-related fees; State and federal grants; licenses and permits; sales and services; property tax and sales tax. Past trends, current and future economic conditions, along with input from County department heads, were used to establish revenue projections for the coming year.

The majority of the government’s revenues are derived from two sources the property tax and sales taxes. These two revenues account for 74.96% of the County’s revenues. For this upcoming fiscal year, natural growth accounted for a strong 5.53% change in the budgeted tax base. The estimated change in the tax base is \$523,194,000.



As illustrated in Table 1, the tax rate for FY 2025-26 is recommended to stay the same at 65 cents per \$100 of valuation. The proposed tax rate is projected to realize \$3,523,424 of additional ad valorem revenue to support the proposed \$119,389,086 budget.

The Tax Department continues to work diligently on collecting the taxes due to the County. Excluding registered motor vehicle taxes which are collected by the State, the County had a collection rate of 99.36% for the year ended June 30, 2024. Our collection rate was just below our expenditure group average of 99.38% but exceeded the statewide average of 99.13%. The budget for FY 2025-26 has been prepared with the assumption that the Tax Department will collect 99.25% of the levy for FY 2025-26. Collections of registered motor vehicles are being budgeted at a 100% collection rate. At these rates, the local tax base will produce \$992,272 for each penny of the tax rate levy resulting in a projection of \$64,497,689 in ad valorem tax revenue for FY 2025-26.

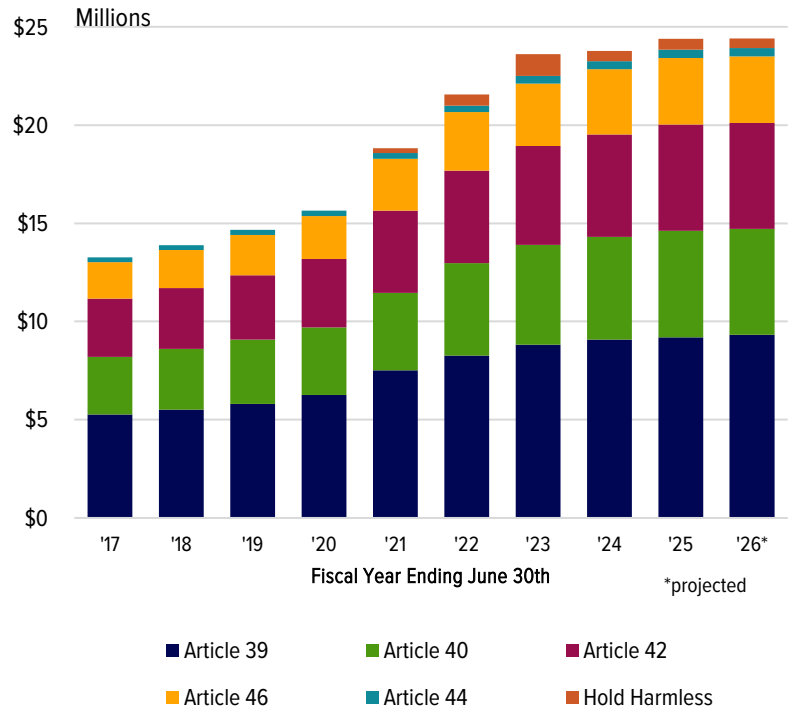
Table 1: Major Budgeted Revenue Sources

	FY 2024-25	FY 2025-26	Difference	% Change
<b>Tax Base</b>	\$9,468,087,000	\$9,991,281,000	\$523,194,000	5.53%
<b>Tax Rate</b> (per \$100 of value)	\$0.65	\$0.65	0.00	-
<b>Ad valorem rev.</b>	60,974,265	64,497,689	3,523,424	5.78%
<i>% of total exp.</i>	53.99%	54.06%	0.06%	-
<b>Sales tax rev.</b>	24,412,516	24,469,368	56,852	0.23%
<i>% of total exp.</i>	21.62%	20.51%	-1.11%	-

## Sales Taxes

Sales tax revenues are the County’s second largest single revenue source. The current sales tax rate in Lee County is 7.00%. Of this, 2.25% is returned to the County. On April 1, 2013, the Board of County Commissioners voted to switch from the per capita method of sales tax distribution to the ad valorem method. The total countywide sales tax collections are distributed between the City of Sanford, the Town of Broadway and Lee County Government based on the prior year’s tax levy of all tax levying jurisdictions in the County. The County’s share of 1.0% is unrestricted. The other 1.0% is legally split into two .5% taxes, Article 40 and Article 42, and has certain restrictions placed on the proceeds by General Statutes. The last .25%, approved by the voters of Lee County in November 2009, is not restricted by legislation; however, the Board of Commissioners did approve a resolution to use the proceeds for educational needs beginning with the renovation of Lee County High School. Currently, 30% of the Article 40 sales tax and 60% of the Article 42 sales tax must be used for school-related projects or debt service related to school projects. School sales tax collections are now used to fund debt service incurred by the County for the Lee County School System.

Graph 2: Local Option Sales Tax



In 2007, the State assumed all counties’ Medicaid costs and repealed the Article 44 sales tax. This was meant to be an even swap, but some counties realized a loss due to the foregone tax revenue exceeding its foregone Medicaid costs. The State began “Medicaid Hold Harmless” payments to counties so those in the negative would break even. Up until FY 2020-21, Lee County had never received a hold harmless payment. This meant that, in FY 2020-21 this lost tax was now more valuable than the services that we would have been paying for. The County saw a large increase in its hold harmless payments through FY 2022-23, where our actuals totaled over \$1.1 million. The hold harmless payments are a very volatile figure to project during this time of economic instability, though, and will likely decline more than other sales tax revenues due to it being affected by not just less spending, but the number of individuals applying for Medicaid. The County saw our hold harmless payments roughly half in recent fiscal years. Moving forward, the County will not be budgeting growth for these hold harmless payments until more stability is achieved.

Hurricane Helene greatly impacted the sales tax collections in Western North Carolina, which decreases sales tax articles that are distributed on a per capita basis. Economic instability has also hurt consumer confidence in and outside of Lee County. The current year collections reflect these challenges, with the County projecting to experience very little sales tax revenue growth during the current fiscal year, resulting in the County not reaching the current fiscal year’s budgeted amount. To account for these struggles, we are only budgeting a 1% increase over the current year’s projected collections for the upcoming year. As seen in Table 1, the recommended budget includes \$24,469,368 in sales tax revenues for FY 2025-26. That amount is only \$56,852 or 0.23% above the budget for the current fiscal year.

We will continue to monitor the sales tax revenues very closely over the next year(s) to determine if the County might return to stronger levels of sales tax growth. Until then, sales tax growth will be budgeted very conservatively, and the County will have to react accordingly if negative trends continue.

**Intergovernmental Revenues**

Intergovernmental revenues are up \$439,351, or 3.95%, from the FY 2024-25 budget. The revenues in this category fluctuate from year to year depending on federal and State funding and on the type of expenditure being funded, i.e. capital versus operations. As more decisions are made at the federal and state level on programmatic funding, this revenue category could see volatility and possible decline. We will monitor these decisions closely and make revisions, if necessary, throughout the upcoming fiscal year(s).

**Operating Revenue**

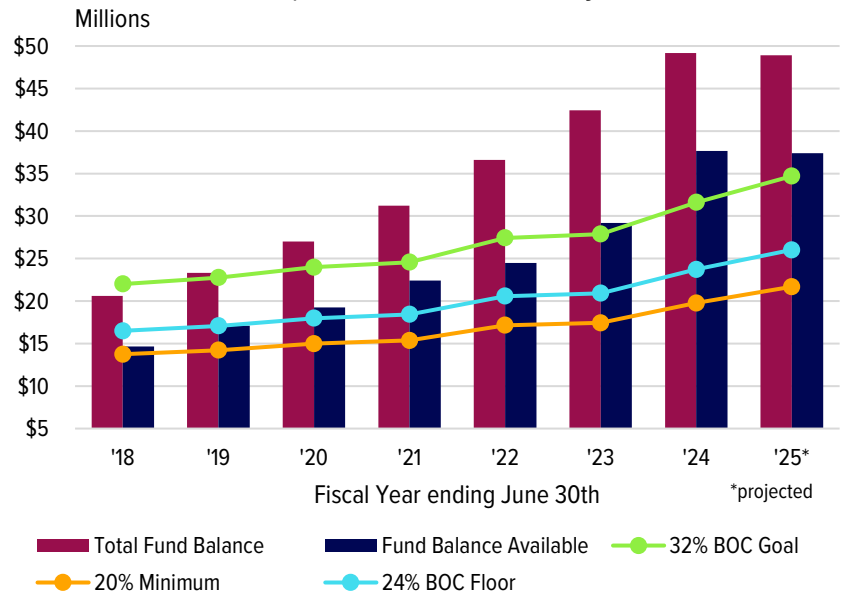
Revenue from county operations, such as sales, services, permits, fees, other taxes, and licenses, are projected to increase by \$981,076 or 16.77% in FY 2025-26. This portion of revenue covers services and fees in departments like Tax, Sheriff/Jail, Health, Senior Services, COLTS, Library, and Recreation. The large increase budgeted for the upcoming year can be directly attributed to our new facilities opening this year, the microtransit pilot project, and multiple projected elections. COLTS is seeing an increase of \$662,591 in FY 2025-26. Parks and Recreation is projected to receive \$157,950 in additional revenue, primarily from Lee County Athletic Park operations. Elections is budgeting to receive \$126,969 in reimbursements for processing up to 3 municipal elections in the upcoming year. If those elections are not necessary, this revenue will not be realized, but neither will the expenses. Lastly, the Register of Deeds continues to see increases in revenue, \$50,917 for the upcoming year, and they continue to be a net positive department for Lee County Government.

**Fund Balance Appropriation**

During FY 2024-25, fund balance appropriated increased from the original appropriation of \$6,704,208 to a current number of \$10,174,423. It is anticipated that the year-end 2025 total fund balance will decrease by approximately \$250,000. The available fund balance is projected to be 33.10% of general fund expenditures for the current year. This proposed budget’s use of fund balance reserves is significant, but necessary. A fund balance appropriation of \$5,967,342 is included as supplemental revenue for FY 2025-26. This is a decrease of

\$736,866 from the originally budgeted appropriation for FY 2024-25. A detailed list of all requested and recommended fund balance uses can be found in Exhibit 4.

**Graph 3: Fund Balance History**



While the use of fund balance for one-time expenditures is not in and of itself a negative action, the ongoing annual use of fund balance is cause for contemplation. The County should carefully review the items that fund balance is being used for and reduce its use for routine vehicle purchases, building improvements and

technology purchases. A much better method for funding capital acquisitions is the use of a capital reserve fund. The Board has adopted a capital reserve appropriation policy that requires an annual contribution amount equal to 1.0% of General Fund expenditures, which is included in the proposed budget; however, that \$1,000,000 will be used in future budgets to cover debt service. Without such a fund, the depletion of fund balance will likely occur. The Board of Commissioners on January 28, 2022, amended the County's financial policies, adjusting the minimum fund balance from an amount of 16% of expenditures to 24% of expenditures and setting a goal of available fund balance to expenditures of 32%. The State and Local Government Finance Division uses a model based on the expenditures of a county to determine a minimum ratio. For counties above \$100,000,000 in annual expenditures, the recommended minimum is 20% of expenditures. The median percentage for that group of counties is 43.81% as of June 30, 2023. The County needs to be cautious in continuing to appropriate fund balance and increasing its total budget.

### **General Fund Expenditures**

Expenditures proposed total \$119,389,086, an increase of 5.72% or \$6,461,748 more than the FY 2024-25 original budget. The proposed budget for FY 2025-26 continues the funding of many of the Board of Commissioners' goals. The recommended budget includes the funding of a 2.8% Cost of Living Adjustment (COLA). The recommended COLA is in line with the COLA determined by the competitive employment provision in the County's financial policies. The annual adjustments defined in our pay plan have also been fully funded for FY 2025-26. Two new facilities are opening in the upcoming fiscal year and accordingly, requests for 28 new positions were submitted for consideration in the FY 2025-26 budget. This budget proposes the funding of 17 positions, with multiple starting later into the year, lessening their impact on this budget. A complete list of positions requested and those recommended can be found below in Table 2.

Table 2 – **Position Request Summary** (figures include salary and fringes)

<b>Department</b>	<b>Requested Position</b>	<b>Requested</b>	<b>Recommended</b>	<b>Start Date</b>
Administration	Communications Specialist	86,931	-	-
Community Support	Pretrial Services Coordinator (75% Opioid Funded)	90,737	90,737	July '25
Community Support	Court Services Interpreter II	67,610	-	-
IT	IT Computer Support Technician	83,306	-	-
DSS	CPS Trainer (50% Reimbursed)	90,737	90,737	July '25
COLTS	Transit Operator (100% Reimbursed)	57,537	57,537	July '25
COLTS	Administrative Associate I (100% Reimbursed)	57,537	57,537	July '25
Senior Services	Veterans Services Officer I	73,433	-	-
General Services	Housekeeping Assistant	55,312	55,312	July '25
General Services	Maintenance Mechanic- Maintenance	64,904	64,904	July '25
General Services	Maintenance Worker- Grounds	59,874	-	-
Library	Librarian I - Teen Services	76,564	57,423	October '25
Library	Librarian II - Adult Services	83,306	62,480	October '25
Library	Library Assistant II – Adult Programming	64,904	21,635	March '26
Library	Library Assistant II - Children's Programming	64,904	21,635	March '26
Library	Library Assistant II - Teen Programming	64,904	21,635	March '26
Parks & Recreation	Administrative and Marketing Assistant	79,852	79,852	July '25
Parks & Recreation	Maintenance Worker (4 req, 4 rec)	239,496	239,496	July '25
Sheriff	Deputy Sheriff (2 req, 0 rec)	164,976	-	-
Sheriff- Jail	Detention Officer (2 req, 0 rec)	141,030	-	-
Sheriff	Deputy Sheriff Sgt - Narcotics	102,293	-	-
<b>Total</b>		<b>\$2,046,282</b>	<b>\$1,028,452</b>	

As an agent of the General Assembly, the County provides many mandatory human services programs of which the eligibility and cost are not determined locally. County revenue totaling \$7,703,248 is dedicated to these required services; \$62,888,902 is dedicated to mandatory programs and services outside the human service functions. A detailed list of mandated and non-mandated programs is provided in Exhibits 2 and 3. The County’s inability to control the vast majority of the annual budget is an ongoing issue that many outside of daily government affairs do not necessarily comprehend.

The following is a more detailed description of proposed General Fund expenditure activities by functional area. The Board should be aware that the requested operational budgets for the various County departments were very reasonable based on the growth that we were experiencing in the economy at the time the budgets were prepared. Appreciation is extended to the department heads for submitting practical proposals that considered the County’s mission and its financial status. The Board should extend praise to each for their sincere dedication to the organization and their ability to provide high-quality services on somewhat less than adequate operational budgets.

### General Government

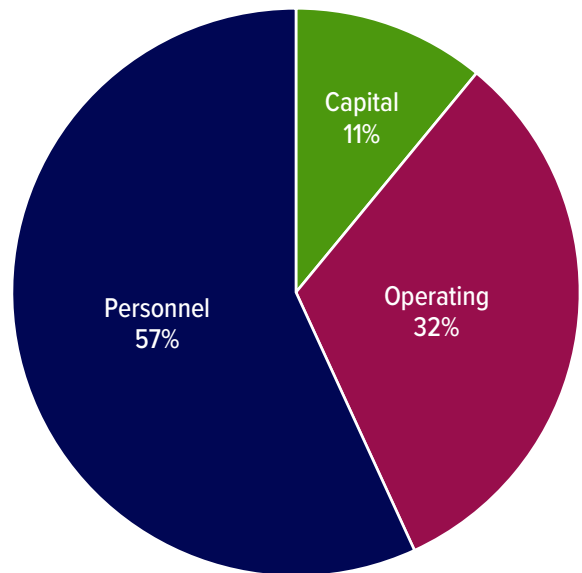
General government activities can be viewed as the administrative support and governing activities of the organization. Included in this category are the governing body and administrative management, revenue and finance functions, courthouse responsibilities, as well as, facility and technology support. Total expenditures in this category are up 4.16% or \$775,042. A portion of the increase is related to the annual COLA, pay plan adjustments, and an increased retirement contribution rate required by the Local Government Employees Retirement System.

The General Services budget accounts for the majority of this increase at \$450,243, or 8.36% over the current budget. This increase is partly driven by two newly recommended positions to assist with the maintenance and housekeeping of our new facilities. Additionally, the Moore Center expenses that continue to occur have been moved to the General Services budget. They are budgeted at \$116,813 for the upcoming year. A number of large maintenance projects are budgeted for the upcoming year as they have been in years past. Please see Exhibit 4 for a complete list of recommended building improvements. The continued, timely maintenance of our existing facilities is necessary to extend their useful lives.

Other general government departments are seeing modest increases in the upcoming year. The Commissioners’ budget is seeing a 12.48% increase due to the inclusion of new streaming and meeting management software for the new library. Elections is seeing a large increase due to possible elections. If the additional elections occur, there will be additional revenue through reimbursements. Lastly, Finance is budgeted to increase due to the reclassification of the Chief Financial Officer position in the current fiscal year and market pay study adjustments.

The responsibility of general government activities can be summarized as support services for the functional areas of county government. These departments provide the revenue, administration, professional and technical support necessary to operate local government. While largely unseen by the public, these services are essential and must receive continued investment of County resources to ensure high achievement standards in all government departments.

**Graph 4: General Government Expenditures**  
*by expenditure category*



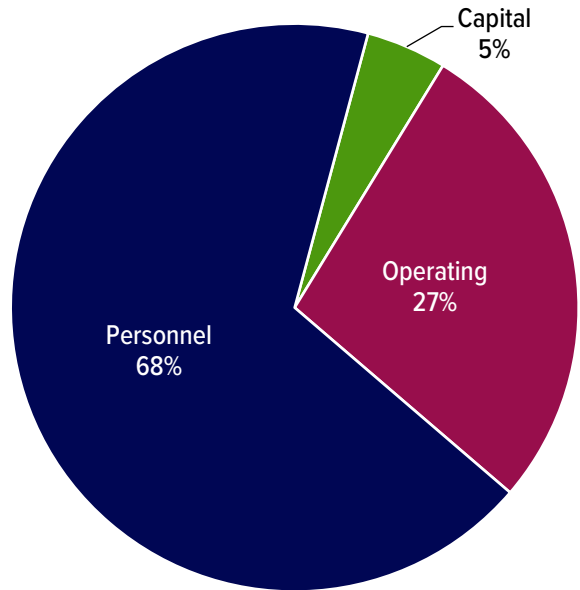
**Public Safety**

Total Public Safety-related expenditures are proposed to increase by \$862,615, or 4.41%, in the recommended FY 2025-26 budget. The Sheriff submitted a FY 2025-26 combined budget request of \$13,623,998, an increase of \$1,114,527, or 8.18%. The increase is attributable to personnel costs and capital. The department has requested 5 new positions and 11 vehicles as well as up-fit equipment for those vehicles.

The total recommended budget for the Sheriff’s division is \$13,115,554, an increase of \$606,083 or 4.62%. Of the 11 vehicles requested, 9 are recommended. The recommended budget for the Jail totals \$3,994,293, an increase of \$67,394, or 1.72%. The majority of the increase is attributed to current personnel costs. The three sheriff’s office positions and the two jail positions are not recommended in this budget.

Increases in Emergency Management are due to capital costs. A new Emergency Mobile Command Post was requested but is not recommended for FY 2025-26 at a cost of \$550,000. Our current command post needs replacement, but other needs outweigh its replacement this year. It will need to be addressed in a future budget. Radio system infrastructure, a 911 call center recorder, and new hazmat trailer are recommended for Emergency Management. FY 2025-26 is the last year of the current EMS contract with First Health, which is budgeted at \$1,104,794 for the upcoming year. An RFP has been published to determine what organization can provide the best service to Lee County at a competitive price. Responses will be reviewed during this upcoming year, and a contract will be in place for an EMS provider before the current contract ends to ensure continuity in service.

**Graph 5: Public Safety Expenditures**  
by expenditure category



**Economic and Physical Development**

Per contractual relationship with the City of Sanford, it is proposed that the joint Planning and Community Development department’s budget continues to be funded 45% by the County. The requested amount submitted by the City for FY 2025-26 totaled \$768,601; a \$22,009 increase from the original budget for the current fiscal year. The recommended budget fully funds the City’s requests.

**Table 3 – Approved Incentive Contracts**

Company	Annual Incentive	Incentive Expiration Date
Astella (Audentes)	498,604	2029
Kalyani Precision/ Bharat Forge	600,000	2034

The total recommended budget for Economic Development is \$1,508,074, a decrease of \$388,106 or 20.47%. The recommended budget includes \$1,098,604 for incentives. Incentives in FY 2025-26 are \$222,479 lower than the FY 2024-25 budget. A list of approved incentive contracts and the anticipated payment amount is provided in Table 3. Sanford Area Growth Alliance (SAGA) did not request an increase in their operational funding, and it is recommended to stay the same at \$355,970 for FY 2025-26. SAGA did request both the County and the City of Sanford, though, for \$50,000 each to fund the commitment made to provide the Kyowa Kirin project team a soft-landing space in downtown Sanford. \$50,000 in one-time money is recommended in the FY 2025-26 budget for this purpose. Additionally, Lee County’s contract to provide funding for the spec building at Central Carolina Enterprise Park is complete, which results in a decrease of \$215,627 from the current year.

## Human Services

Human Services costs are proposed to increase 8.49% from the FY 2024-25 budget, a \$1,795,463 increase. Services budgeted in this category include Mental Health, Health, Senior Services, Social Services, and Community Support Services.

The services that fall under this umbrella are vast and account for \$22,938,278, or 19.21% of the total FY 2025-26 recommended General Fund budget.

Lee County Government is required by law to provide mental health, developmental disability and substance use services through an area authority also referred to as the LME/MCO or local management entity/managed care organization. Effective January 1, 2024, Lee County transitioned from Sandhills Center, LME/MCO to Trillium Health Resources. Trillium has not requested a change in the annual Maintenance of Effort (MOE) requested by Sandhills Center in prior years. For the 2025-26 fiscal year, Trillium has requested a contribution of \$240,000.

The County also provides a facility for use by Trillium at no charge and is responsible for major maintenance repairs to the facility.

Health Department expenditures are increasing by \$283,766. Projected revenues for the Health Department are decreasing 4.21% or \$111,033, increasing the department's overall cost to the County by \$394,799. This decrease can primarily be attributed to slower than expected growth in the County, resulting in lower environmental health revenues. The increase is related to multiple position reclasses within the department.

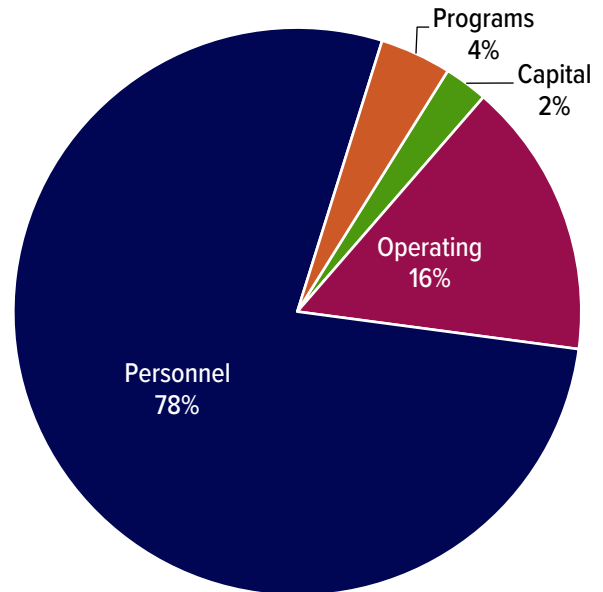
The administrative costs of the Social Services Department (DSS) for FY 2025-26 are \$10,864,928, a \$547,048 increase from the FY 2024-25 original budget. The FY 2025-26 recommended budget includes a new Social Worker Trainer position to help the department enhance its training capabilities and provide continuously better services to our residents. Social Services program expenditures in the FY 2025-26 budget are decreasing by \$85,000 or 9.11%. As possible cuts to programs are made at the federal and state levels, we may see changes in revenues for Social Services. Updates will be provided when more information is available.

The new DSS position is largely funded by the State. Social Services revenues are increasing \$199,737 or 2.83% in the FY 2025-26 budget. This brings the total net change in the cost to Lee County to \$262,311 for FY 2025-26, or a 6.26% increase.

The FY 2025-26 budget for Community Support Services (CSS) is increasing by \$173,421, but significant new revenue has been awarded by the Department of Adult Corrections to fund the department's reentry efforts. A large portion of the CSS salaries are also being charged to Lee County's Opioid Settlement Fund. This has resulted in the net cost to Lee County decreasing by \$51,579, or 10.35%, for FY 2025-26.

The County of Lee Transit System (COLTS) is being separated from Senior Services and will be a full department for the upcoming year and is seeing an increase of \$195,904, or 41.04% for FY 2025-26. In May 2025, the Board approved the implementation of a microtransit system. With the expansion of COLTS and the implementation of microtransit, the recommended budget includes the reclassification of the

Graph 6: **Human Services Expenditures**  
*by expenditure category*



Transportation Coordinator to Director, one full-time transit operator, an additional dispatcher and an increase in temporary salaries to support increased hours for microtransit. In addition, costs related to upgrading software and technology are also included in the recommended budget. These additional costs will be recouped in contracted services related to microtransit. These changes have resulted in the net cost to Lee County increasing by \$133,968 for FY 2025-26.

On January 22, 2024, the Board of Commissioners amended its non-profit agency funding policy to now require all funding be in the form of reimbursements for outlined services. There are no longer minimum and maximum funding requirements for non-profit agencies, but there is still a maximum limit of \$65,000 in total non-profit funding. The goal over the next few years is to work closer with non-profits as a contracted service. Table 4 shows the non-profit human services agencies that submitted applications, the amount requested, and the amount recommended.

Table 4 – Human Services Non-profits

Agency	Requested	Recommended
HAVEN	10,000	5,000
Boys & Girls Club	10,000	10,000
The Salvation Army	10,000	10,000
Helping Hand Clinic	10,000	-
Scots for Youth, Inc.	4,800	-
Lending Paws a Hand	1,400	-
<b>Total</b>	<b>\$ 46,200</b>	<b>\$ 25,000</b>

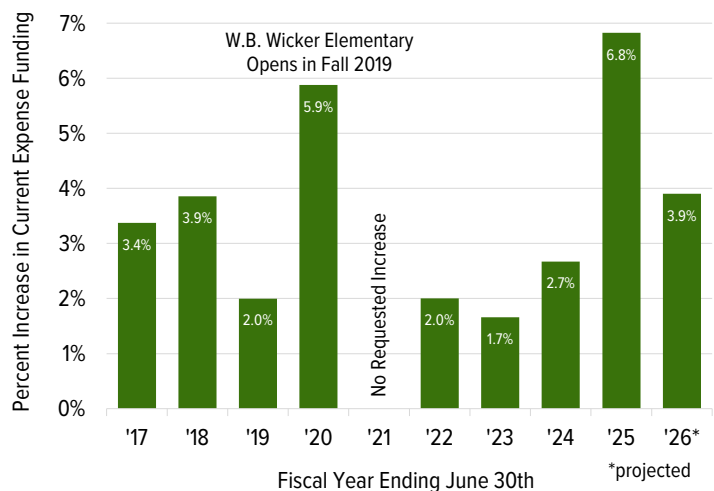
### Education

The expenditure budgets for the Education category are Lee County School System (LCS) Current Expense, LCS Capital, Central Carolina Community College (CCCC) Current Expense, CCCC Special Appropriation, CCCC Moore Center, CCCC Civic Center and CCCC Capital. These budgets combined represent 25.45% of total General Fund expenditures for FY 2025-2026. The total Education appropriation is \$30,392,642 which is 4.19% higher than the 2024-25 fiscal year budget of \$29,170,699.

Lee County Board of Education (BOE) submitted a \$25,117,080 current expense budget request for FY 2025-26. This \$3,609,256, or 16.78%, requested increase was due to operational increases (\$746,893), the cost of fully implementing a classified pay plan (\$2,009,837), and updating supplement structures for certified employees, administrators, and central office employees (\$852,525).

The recommended budget includes a 3.90% adjustment to the FY 2024-25 current expense appropriation bringing the amount to \$22,346,630 in FY 2025-26, an increase of \$838,806. This increase continues a streak of increased investment in the school system, while also maintaining fiscal responsibility.

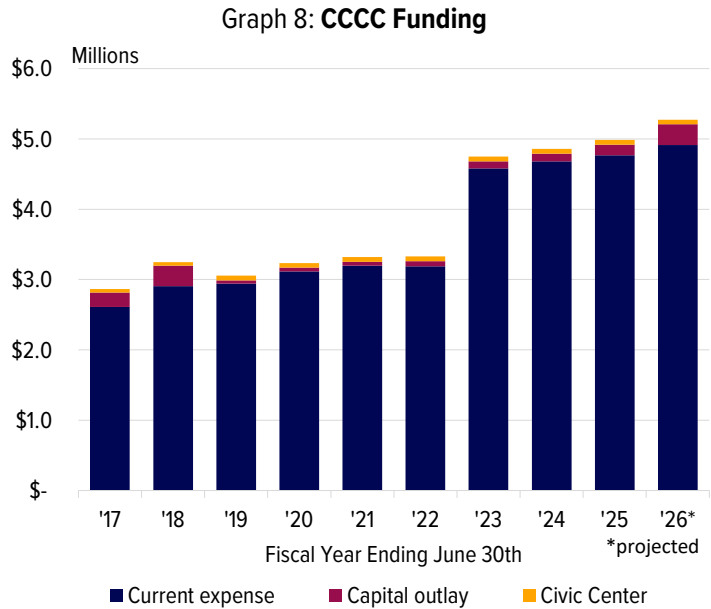
Graph 7: 10-Year History of Current Expense Funding Increases for Lee County Schools



Additionally, the recommended budget matches their requested \$2,089,000 for school capital outlay in addition to \$685,000 that is budgeted for projects that can be funded with Lottery funds. These capital funds will go towards school projects, furniture, equipment, technology upgrades, and new vehicles for the school system. The County has fully funded each capital request since 2020. The net total appropriations to LCS in this proposed budget are the equivalent of 24.63 cents of the tax rate levy.

Central Carolina Community College (CCCC) requested current expense funding of \$4,020,326 for FY 2025-26, an increase of \$220,326 or 5.79%. The majority of the requested increase is due to the rising costs of contracted services and supplies as well as personnel costs associated with salary increases awarded to state funded positions. The recommended budget funds \$106,400 of the requested increase.

The College requested \$296,000 in capital funds for FY 2025-26. The College is requesting \$200,000 to replace a chiller in Marchant Hall and \$96,000 in other funding to replace and repair electrical/alarm components, vehicles, and other items that are at risk of failure. The proposed budget for FY 2025-26 recommends \$296,000 for CCCC capital projects.



An allocation of \$754,682 is included for the Moore Center in the recommended budget for FY 2025-26, an increase of \$35,937 from FY 2024-25. The Community College’s request includes \$64,930 in funding for the Dennis A. Wicker Civic Center. This requested amount is the same amount funded in the budget for FY 2024-25. The recommended budget also includes \$250,000 to continue funding a K-14 program at the Community College. Including this funding, the total recommended appropriation to the Community College totals \$5,272,012, an increase of \$288,337 from FY 2024-25.

### Cultural and Recreational

The Cultural and Recreational category of appropriations for FY 2025-26 reflects an increase of \$1,076,547 or 27.75%. The Library’s budget is increasing by \$461,201, or 33.87%. The majority of the increase is due to new employees recommended for the upcoming New Main Library. As seen in Table 2, five employees are recommended to begin later into FY 2025-26. Starting in October will be a Teen Services Librarian I and an Adult Services Librarian II. Starting in March will be three Library Assistant IIs to assist with new Adult, Teen, and Children programming. New spaces at the library will allow for enhanced programming but will also require more staffing to keep secure. These recommended positions will accomplish these tasks and pushing their start dates until later into the year allows for more gradual cost absorption.

The Parks and Recreation budget increased by \$615,346 or 24.44%. In order to properly operate and care for the soon-to-open Lee County Athletic Park, the FY 2025-26 budget includes five new positions in addition to the two positions already approved during this fiscal year. The new positions include an Administrative and Marketing Assistant and four Maintenance Workers. Research indicated that more workers could be required, but we are taking a conservative approach this year and will reevaluate if problems arise. There will be additional revenues realized with the new park, which decreases the fiscal impact. The total net cost for Lee County is increasing by \$457,369, or 21.56%.

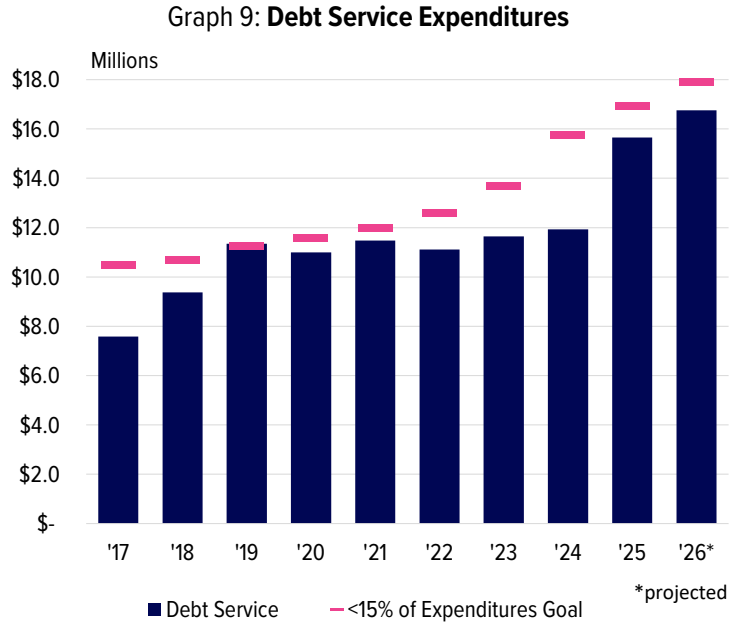
The County received a funding request from two non-profit agencies that fell into this area. The agencies and the requested and recommended amounts are listed in Table 5.

Table 5 – Cultural and Recreational Non-profits

Agency	Requested	Recommended
Lee County Arts Council	3,000	-
Temple Theatre	10,000	7,500
<b>Total</b>	<b>\$ 13,000</b>	<b>\$ 7,500</b>

**Debt Service**

This proposed budget includes debt service totaling \$16,762,241, an increase of \$1,112,346 or 3.34%. The increase is due to the recent financings of the VIPER radio system and new main library. Graph 9 below illustrates the County’s total debt service expenditures over 10 years. It includes the Commissioners’ goal of debt service being below 15% of expenditures. Please note that of the County’s total debt payment for the coming fiscal year, \$4,297,467 or 25.64% is for Lee County School System facility construction. Funding for FY 2025-26 debt service payments includes ¼-cent sales tax proceeds of \$3,422,546, and \$3,179,312 from capital reserves based on the County’s capital funding plan.



**Emergency and Contingency**

The County maintains an emergency and contingency account to budget for unexpected yet reasonable changes in the operation costs of governmental operations. A list of the expenditures included here can be found in Table 6.

The capital reserve fund transfer is increasing by \$50,000 for FY 2025-26 to \$1,000,000. The commissioners should continue to re-evaluate how much they will be setting aside for future capital needs in accordance with our adopted financial policies.

Table 6– Miscellaneous Expense Account Expenditures

Amount	Purpose
25,000	Unemployment insurance contingency
20,000	Workers’ compensation insurance contingency
500,000	Transfer to purchase new Solid Waste convenience center site
1,000,000	Capital Reserve Fund transfer (per Financial Policy)

-----End of General Fund-----

**Employees’ Medical Plan Fund**

The fund was added to account for the County’s move to a self-funded insurance program for group health insurance. Funds are moved here to cover insurance claims that the County has to pay.

**Room Occupancy Tax Fund**

The revenues from this fund are derived from a 3% surcharge placed on hotel/motel rooms within Lee County and are dedicated to the operation and capital improvements of the Dennis A. Wicker Civic Center. An appropriation of \$307,000 funds the current expense request for the Civic Center.

### **Emergency Telephone System Fund**

The Board established this fund during the 1996-97 fiscal year to account for the E-911 surcharge revenues collected by Windstream. During FY 2007-08, the State took over the collection of all E-911 surcharges and is distributing the funds to the cities and counties. An appropriation of \$536,882 is being transferred to the City of Sanford to compensate them for leasing equipment and paying other qualified costs for the E-911 Communications Center located in the basement of City Hall. The balance of the funds, \$5,000, will pay for software maintenance and a portion of the salaries for Strategic Services staff that support the addressing and mapping for the E-911 system.

### **Airport Tax Reserve Fund**

On February 20, 2003, the Board of Commissioners approved a funding agreement for the Sanford-Lee County Regional Airport Authority. The agreement establishes a reserve fund based on the amount of property tax collected on personal property located at the airport during each fiscal year. The first priority in the use of the collected funds will be for the operation and maintenance of the airport and airport capital projects. Excess funds may be used for public purposes that benefit both the City and County.

The Airport Authority has requested \$150,000 for FY 2025-26. This amount is the same as in FY 2024-25.

### **Fire Districts Funds**

The Lee County Fire Advisory Board (FAB) reviews the individual volunteer fire department budget requests and will make a recommendation to the Board of Commissioners concerning the budgets and the rates needed to meet those budgets separately from the Manager's Recommended Budget.

### **Drug Seizure Fund**

The Drug Seizure Fund is used to account for federal and State funds received as a result of Lee County deputies seizing illegal drugs in the County. The funds are maintained in a separate fund for reporting purposes. The funds are used for training, supplies, equipment, and some personnel costs.

### **Representative Payee Fund**

This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund accounts for payments received and managed by the County under the Social Security's Representative Payee Program for minor children and certain adults.

### **Fines And Forfeitures Fund**

This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund accounts for fines and forfeiture payments that the County is required to remit to the Lee County Board of Education.

### **Opioid Settlement Fund**

In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded. The County received \$1,156,469

as part of this settlement in Fiscal Year 2023-24. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended.

The Community Support Services department is primarily responsible for the County programs that will be utilizing these funds. Accordingly, a portion of salaries will be charged to this fund. 75% of the new Pre-Trial position, 75% of the Re-Entry position, 5% of the CSS Director, and 100% of a new Opioid Settlement Coordinator part-time position will be charged to the Opioid Settlement Fund.

**Farmland Preservation Fund**

During FY 2024-25, the Board of Commissioners approved the creation of a new fund aimed at protecting farmland within Lee County. Money collected from rollback taxes when a property is removed from the Present Use Value program will henceforth be allocated to this fund rather than the general fund. The estimated transfer for FY 2024-25 is \$340,610. These funds can be used for any purpose relating to farmland protection but are designed, initially, to be a place for agriculture organizations to request funding for the completion of a conservation easement within the County.

**Solid Waste Fund**

The purpose of this fund is to account for revenues and expenditures in the Solid Waste enterprise budget. Total projected revenues for the fund excluding transfers and designated reserves are \$2,203,203, a 7.40% increase or \$151,929 more than the current fiscal year. The increase in revenues is attributable to an appropriate rate increase. Solid waste fees are recommended to increase as detailed in Table 7. This fee increase is needed to cover increases that the fund is experiencing in recycling costs and the increased tonnage of materials being disposed of. Funds are also used to maintain the litter control program. The solid waste decal program has been in effect since FY 2021-22. Since this program was started, there has been a decrease in trash tonnage at the convenience centers and landfill. The expenses of the fund total \$2,846,935 for FY 2025-26. This is an increase of \$101,867 over FY 2024-25.

Table 7 – Proposed Solid Waste Fees

Fee	Current Rate	Proposed Rate	Difference
Disposal fee	\$ 75.00	\$ 80.00	\$ 5.00
Collection fee	\$ 75.00	\$ 80.00	\$ 5.00
<b>Total</b>	<b>\$ 150.00</b>	<b>\$ 160.00</b>	<b>\$ 10.00</b>

----- End of Budget Message -----



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**EXHIBIT 1: BUDGET SUMMARY - GENERAL FUND REVENUES**

	23-24 Actual	Original 24-25 Budget	Requested 25-26 Budget	Recommended 25-26 Budget	Increase/ (Decrease)*	%Increase/ (Decrease)*
<b>Taxes</b>						
Property Taxes						
Current Year	60,980,448	60,974,265	64,497,689	64,497,689	3,523,424	5.78%
Prior Years	847,088	527,700	528,500	528,500	800	0.15%
Rental Vehicle Tax	149,189	140,000	140,000	140,000	-	0.00%
Privilege License Taxes	4,543	3,800	4,000	4,000	200	5.26%
Local Option Sales Tax	19,076,669	19,558,315	19,595,516	19,595,516	37,201	0.19%
Special School Sales Tax	4,697,969	4,854,201	4,873,852	4,873,852	19,651	0.40%
Cable TV Franchise Tax	169,697	170,000	160,000	160,000	(10,000)	-5.88%
Beer & Wine Tax	76,821	63,000	75,000	75,000	12,000	19.05%
<b>Total</b>	<b>86,002,424</b>	<b>86,291,281</b>	<b>89,874,557</b>	<b>89,874,557</b>	<b>3,583,276</b>	<b>4.15%</b>
<b>General Revenues</b>						
Investment Earnings	1,646,490	1,250,000	1,500,000	1,500,000	250,000	20.00%
Departmental Revenues/Fees						
Tax	361,869	307,900	338,500	338,500	30,600	9.94%
Strategic Services	163,000	203,480	165,081	165,081	(38,399)	-18.87%
Elections	63,140	510	127,479	127,479	126,969	24895.88%
Register of Deeds	925,910	828,132	879,049	879,049	50,917	6.15%
Sheriff/Jail	681,937	635,687	656,687	656,687	21,000	3.30%
Emergency Management	152,303	178,057	223,483	223,483	45,426	29.83%
Fire Marshal	475,369	454,491	490,671	490,671	36,180	7.61%
Extension	400	400	400	400	-	0.00%
Library	162,138	157,592	157,842	167,842	10,250	6.50%
Recreation	544,168	396,050	554,000	554,000	157,950	39.88%
ABC Revenues	99,806	99,000	99,000	99,000	-	0.00%
Other	4,176,778	3,050,347	4,003,617	4,967,864	1,917,517	62.86%
<b>Total</b>	<b>9,453,309</b>	<b>7,561,646</b>	<b>9,195,809</b>	<b>10,170,056</b>	<b>2,608,410</b>	<b>34.50%</b>
<b>Human Services Revenues</b>						
Community Support Services	-	-	225,000	225,000	225,000	NEW
Health Department	2,206,607	2,634,567	2,588,308	2,523,534	(111,033)	-4.21%
Social Services	5,946,762	7,059,844	7,275,569	7,259,581	199,737	2.83%
County of Lee Transit System (COLTS) <sup>1</sup>	999,274	1,880,471	2,643,062	2,543,062	662,591	35.24%
Senior Services	696,376	590,237	620,870	620,870	30,633	5.19%
Youth & Adult Services	202,290	205,084	205,084	205,084	-	0.00%
<b>Total</b>	<b>10,051,309</b>	<b>12,370,203</b>	<b>13,557,893</b>	<b>13,377,131</b>	<b>1,006,928</b>	<b>8.14%</b>
<b>Designated Fund Balance</b>	<b>-</b>	<b>6,704,208</b>	<b>1,000,000</b>	<b>5,967,342</b>	<b>(736,866)</b>	<b>-10.99%</b>
<b>Total General Fund Revenues</b>	<b>105,507,042</b>	<b>112,927,338</b>	<b>113,628,259</b>	<b>119,389,086</b>	<b>6,461,748</b>	<b>5.72%</b>
<b>Total General Fund Expenditures</b>	<b>98,930,982</b>	<b>112,927,338</b>	<b>128,441,005</b>	<b>119,389,086</b>	<b>6,461,748</b>	<b>5.72%</b>
<b>Total General Fund Net</b>	<b>6,576,060</b>	<b>-</b>	<b>(14,812,746)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

\*Represents change from 2023-2024 Budget to 2024-2025 Recommended

<sup>1</sup>COLTS is being separated from Senior Services for FY2025-2026 and will now be considered a standalone department.

**EXHIBIT 1: BUDGET SUMMARY - GENERAL FUND EXPENDITURES**

	<b>23-24 Actual</b>	<b>Original 24-25 Budget</b>	<b>Requested 25-26 Budget</b>	<b>Recommended 25-26 Budget</b>	<b>Increase/ (Decrease)*</b>	<b>%Increase/ (Decrease)*</b>
<b>General Government</b>						
Governing Body	202,081	258,164	300,123	290,384	32,220	12.48%
Administration	978,451	1,092,460	1,232,053	1,167,866	75,406	6.90%
Human Resources	828,520	962,690	992,364	988,920	26,230	2.72%
Finance	706,239	814,841	899,188	909,560	94,719	11.62%
Internal Services	541,782	700,266	787,536	771,792	71,526	10.21%
Tax Administration	1,904,267	2,321,939	2,495,469	2,457,018	135,079	5.82%
Strategic Services	751,568	710,922	716,377	638,593	(72,329)	-10.17%
County Attorney	927,628	689,873	721,329	724,977	35,104	5.09%
Court Facilities	6,244	13,952	13,952	13,952	-	0.00%
Elections	719,813	832,345	966,293	961,008	128,663	15.46%
Register of Deeds	509,708	567,627	593,875	590,057	22,430	3.95%
Information Technology (IT)	1,347,931	2,239,788	2,381,891	2,294,156	54,368	2.43%
PEG Channel	10,364	28,612	21,792	21,792	(6,820)	-23.84%
General Services	4,309,552	5,388,600	6,088,606	5,838,843	450,243	8.36%
GS - Building Improvements	313,659	1,620,726	4,216,079	1,272,199	(348,527)	-21.50%
Buggy Factory	89,651	398,777	507,007	475,507	76,730	19.24%
<b>Total</b>	<b>14,147,457</b>	<b>18,641,582</b>	<b>22,933,934</b>	<b>19,416,624</b>	<b>775,042</b>	<b>4.16%</b>
<b>Public Safety</b>						
Sheriff's Office	8,457,099	8,973,493	10,034,366	9,537,670	564,177	6.29%
Animal Control Enforcement	464,052	639,350	564,818	562,358	(76,992)	-12.04%
Sheriff - School Resource Officers	1,489,052	2,269,610	2,402,794	2,403,538	133,928	5.90%
Sheriff - Communications	460,229	627,018	622,020	611,988	(15,030)	-2.40%
Jail	2,960,745	3,926,899	4,150,576	3,994,293	67,394	1.72%
E-911 Communications	462,296	532,891	569,183	569,183	36,292	6.81%
State Fire Control Contribution	113,435	129,497	144,227	144,227	14,730	11.37%
Medical Examiner	47,600	90,000	80,000	70,000	(20,000)	-22.22%
Juvenile Detention	166,050	211,200	201,200	181,200	(30,000)	-14.20%
EMS	983,262	1,042,256	1,104,794	1,104,794	62,538	6.00%
Emergency Management	616,271	639,653	1,575,527	760,929	121,276	18.96%
Fire Marshal	517,184	499,564	501,138	503,866	4,302	0.86%
<b>Total</b>	<b>16,737,275</b>	<b>19,581,431</b>	<b>21,950,643</b>	<b>20,444,046</b>	<b>862,615</b>	<b>4.41%</b>
<b>Human Services</b>						
Health Department	3,573,087	4,140,149	4,457,842	4,288,347	148,198	3.58%
Health- Animal Shelter	253,427	308,182	339,643	337,675	29,493	9.57%
Health- Environmental Health	943,622	977,052	1,087,555	1,083,127	106,075	10.86%
Mental Health	240,000	240,000	240,000	240,000	-	0.00%
Social Services - Admin	8,491,647	10,317,880	10,926,108	10,864,928	547,048	5.30%
Social Services - Programs	611,587	933,225	845,849	848,225	(85,000)	-9.11%
Community Support Services	-	498,453	742,749	671,874	173,421	34.79%
County of Lee Transit System (COLTS) <sup>1</sup>	1,245,322	1,942,407	2,737,155	2,738,966	796,559	41.01%
Senior Services	1,449,813	1,580,383	1,707,629	1,660,052	79,669	5.04%
Juvenile Crime Prevention Council	202,542	205,084	205,084	205,084	-	0.00%
<b>Total</b>	<b>17,011,047</b>	<b>21,142,815</b>	<b>23,289,614</b>	<b>22,938,278</b>	<b>1,795,463</b>	<b>8.49%</b>
<b>Human Services Non-Profits</b>						
Lee County Industries	5,000	5,000	-	-	(5,000)	-100.00%
HAVEN	10,000	10,000	10,000	5,000	(5,000)	-50.00%
Helping Hand Clinic	8,500	5,000	10,000	-	(5,000)	-100.00%
Boys & Girls Club	10,000	10,000	10,000	10,000	-	0.00%
Salvation Army	10,000	10,000	10,000	10,000	-	0.00%
Scots for Youth, Inc.	-	-	4,800	-	-	0.00%
Lending Paws a Hand	-	-	1,400	-	-	0.00%
Christians United Outreach Center	-	5,000	-	-	(5,000)	-100.00%
Outreach Mission	210,000	-	-	-	-	0.00%
<b>Total</b>	<b>253,500</b>	<b>45,000</b>	<b>46,200</b>	<b>25,000</b>	<b>(20,000)</b>	<b>-44.44%</b>

<sup>1</sup>COLTS is being separated from Senior Services for FY2025-2026 and will now be considered a standalone department.

**EXHIBIT 1: BUDGET SUMMARY - GENERAL FUND EXPENDITURES - CONTINUED**

	<b>23-24 Actual</b>	<b>Original 24-25 Budget</b>	<b>Requested 25-26 Budget</b>	<b>Recommended 25-26 Budget</b>	<b>Increase/ (Decrease)*</b>	<b>%Increase/ (Decrease)*</b>
<b>Education</b>						
School Current Expense	20,134,024	21,507,824	25,117,080	22,346,630	838,806	3.90%
School Capital Outlay	2,132,500	1,994,200	2,089,000	2,089,000	94,800	4.75%
School Lottery Proceeds	739,886	685,000	685,000	685,000	-	0.00%
School Special Allocation	785,000	-	-	-	-	0.00%
CCCC Current Expense	3,512,305	3,800,000	4,020,326	3,906,400	106,400	2.80%
CCCC Special Appropriation	126,587	250,000	255,000	250,000	-	0.00%
CCCC Moore Center	920,000	718,745	803,630	754,682	35,937	5.00%
CCCC Civic Center	64,930	64,930	64,930	64,930	-	0.00%
CCCC Capital Outlay	110,000	150,000	296,000	296,000	146,000	97.33%
<b>Total</b>	<b>28,525,233</b>	<b>29,170,699</b>	<b>33,330,966</b>	<b>30,392,642</b>	<b>1,221,943</b>	<b>4.19%</b>
<b>Economic/Physical Development</b>						
Planning	680,579	746,592	768,601	768,601	22,009	2.95%
Economic Development	1,184,685	1,896,180	1,781,178	1,508,074	(388,106)	-20.47%
Cooperative Extension	371,216	499,749	448,179	448,179	(51,570)	-10.32%
Soil & Water Conservation	106,574	168,965	177,908	176,924	7,959	4.71%
<b>Total</b>	<b>2,343,054</b>	<b>3,311,486</b>	<b>3,175,866</b>	<b>2,901,778</b>	<b>(409,708)</b>	<b>-12.37%</b>
<b>Cultural and Recreational Programs</b>						
Libraries	1,183,944	1,361,750	2,163,068	1,822,951	461,201	33.87%
Parks and Recreation	2,356,841	2,517,680	3,230,473	3,133,026	615,346	24.44%
<b>Total</b>	<b>3,540,785</b>	<b>3,879,430</b>	<b>5,393,541</b>	<b>4,955,977</b>	<b>1,076,547</b>	<b>27.75%</b>
<b>Cultural and Recreational Non-Profits</b>						
Back to Dirt Conservancy Inc.	-	2,500	-	-	(2,500)	-100.00%
Lee County Arts Council	-	-	3,000	-	-	NEW
Temple Theatre	10,000	7,500	10,000	7,500	-	0.00%
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>13,000</b>	<b>7,500</b>	<b>(2,500)</b>	<b>-25.00%</b>
<b>Debt Service</b>						
Principal	9,489,492	10,114,314	11,077,250	11,077,250	962,936	9.52%
Interest and Fees	3,360,589	4,659,596	4,817,503	4,817,503	157,907	3.39%
Capital Lease Payments	884,483	875,985	867,488	867,488	(8,497)	-0.97%
<b>Total</b>	<b>13,734,564</b>	<b>15,649,895</b>	<b>16,762,241</b>	<b>16,762,241</b>	<b>1,112,346</b>	<b>7.11%</b>
<b>Reserves</b>	<b>2,628,068</b>	<b>1,495,000</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>50,000</b>	<b>3.34%</b>
<b>Total General Fund Expenditures</b>	<b>98,930,982</b>	<b>112,927,338</b>	<b>128,441,005</b>	<b>119,389,086</b>	<b>6,461,748</b>	<b>5.72%</b>
<b>Total General Fund Revenues</b>	<b>105,507,042</b>	<b>112,927,338</b>	<b>113,628,259</b>	<b>119,389,086</b>	<b>6,461,748</b>	<b>5.72%</b>
<b>Total General Fund Net</b>	<b>6,576,060</b>	<b>-</b>	<b>(14,812,746)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

\*Represents change from 2024-2025 Budget to 2025-2026 Requested

**EXHIBIT 1: BUDGET SUMMARY - OTHER FUNDS**

	<b>23-24 Actual</b>	<b>Original 24-25 Budget</b>	<b>Requested 25-26 Budget</b>	<b>Recommended 25-26 Budget</b>	<b>Increase/ (Decrease)*</b>	<b>%Increase/ (Decrease)*</b>
<b><u>Employees' Medical Plan Fund</u></b>						
Revenues	4,206,081	5,281,000	5,253,100	5,253,100	(27,900)	-0.53%
Expenses	3,587,576	5,281,000	5,253,100	5,253,100	(27,900)	-0.53%
<b>Net Excess</b>	<b>\$ 618,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Room Occupancy Tax Fund</u></b>						
Revenues	372,768	290,000	307,000	307,000	17,000	5.86%
Expenses	273,301	290,000	307,000	307,000	17,000	5.86%
<b>Net Excess</b>	<b>\$ 99,467</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Capital Reserve Fund</u></b>						
Revenues	2,646,364	1,338,824	2,215,065	3,179,312	1,840,488	100.00%
Expenses	-	1,338,824	2,215,065	3,179,312	1,840,488	100.00%
<b>Net Excess</b>	<b>\$ 2,646,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Emergency Telephone System Fund</u></b>						
Revenues	181,210	509,711	541,882	541,882	32,171	6.31%
Expenses	187,900	509,711	541,882	541,882	32,171	6.31%
<b>Net Excess</b>	<b>\$ (6,690)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Airport Tax Reserve Fund</u></b>						
Revenues	847,988	150,000	150,000	150,000	-	0.00%
Expenses	150,000	150,000	150,000	150,000	-	0.00%
<b>Net Excess</b>	<b>\$ 697,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Drug Seizure Fund</u></b>						
Revenues	224,908	-	-	-	-	0.00%
Expenses	26,993	-	-	-	-	0.00%
<b>Net Excess</b>	<b>\$ 197,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Representative Payee Fund</u></b>						
Revenues	193,857	250,000	250,000	250,000	-	0.00%
Expenses	207,211	250,000	250,000	250,000	-	0.00%
<b>Net Excess</b>	<b>\$ (13,354)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Fines &amp; Forfeitures Fund</u></b>						
Revenues	103,799	150,000	200,000	200,000	50,000	33.33%
Expenses	103,799	150,000	200,000	200,000	50,000	33.33%
<b>Net Excess</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Opioid Settlement Fund</u></b>						
Revenues	1,156,496	172,486	449,289	448,526	-	0.00%
Expenses	-	172,486	449,289	448,526	-	0.00%
<b>Net Excess</b>	<b>\$ 1,156,496</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

\*Represents change from 2024-2025 Budget to 2025-2026 Recommended

**EXHIBIT 1: BUDGET SUMMARY - OTHER FUNDS**

	<b>23-24 Actual</b>	<b>Original 24-25 Budget</b>	<b>Requested 25-26 Budget</b>	<b>Recommended 25-26 Budget</b>	<b>Increase/ (Decrease)*</b>	<b>%Increase/ (Decrease)*</b>
<b><u>Farmland Preservation Fund</u></b>						
Revenues	-	-	-	-	-	0.00%
Expenses	-	-	-	-	-	0.00%
<b>Net Excess</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b><u>Solid Waste Fund</u></b>						
Revenues						
User Fees	1,786,129	1,861,274	1,846,988	1,959,203	97,929	5.26%
White Goods Disposal Fees	38,252	30,000	34,000	34,000	4,000	13.33%
1% Surcharge on Tires	126,012	100,000	120,000	120,000	20,000	20.00%
Other Revenues	59,906	50,000	50,000	50,000	-	0.00%
Investment Earnings	50,053	10,000	40,000	40,000	30,000	300.00%
Transfer from General Fund	-	500,000	500,000	500,000	-	0.00%
Designated Reserves	-	193,794	311,915	143,732	(50,062)	-25.83%
<b>Total Revenues</b>	<b>\$ 2,060,353</b>	<b>\$ 2,745,068</b>	<b>\$ 2,902,903</b>	<b>\$ 2,846,935</b>	<b>\$ 101,867</b>	<b>3.71%</b>
Expenses						
Waste Disposal Operations	268,945	301,300	349,035	348,543	47,243	15.68%
Waste Collection Operations	1,674,278	2,443,768	2,496,342	2,498,392	54,624	2.24%
	<b>\$ 1,943,223</b>	<b>\$ 2,745,068</b>	<b>\$ 2,845,377</b>	<b>\$ 2,846,935</b>	<b>\$ 101,867</b>	<b>3.71%</b>
<b>Net Excess</b>	<b>\$ 117,130</b>	<b>\$ -</b>	<b>\$ 57,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

\*Represents change from 2024-2025 Budget to 2025-2026 Recommended

**Exhibit 2: Schedule of Mandated Programs**

Department	Notes	FY 2025-26			% of Budget Paid by County	FY 2024-25 Net Expense to County
		Budgeted Expense	Budgeted Revenues	Net Expense to County		
Governing Body	1	290,384	-	290,384	100.00%	258,164
Administration	1	1,167,866	-	1,167,866	100.00%	1,092,460
Finance	1	909,560	-	909,560	100.00%	814,841
Tax Administration	1	2,457,018	338,500	2,118,518	86.22%	2,014,039
Strategic Services	1	638,593	165,081	473,512	74.15%	507,442
County Attorney	1	724,977	407,000	317,977	43.86%	374,873
Court Facilities	1	13,952	-	13,952	100.00%	13,952
Elections	1	961,008	127,479	833,529	86.73%	831,835
Register of Deeds	1	590,057	879,049	(288,992)	0.00%	(260,505)
Information Technology (IT)	1	2,294,156	-	2,294,156	100.00%	2,239,788
General Services (Buildings and Grounds)	1	7,111,042	-	7,111,042	100.00%	7,066,968
Sheriff	1	9,537,670	195,835	9,341,835	97.95%	8,788,658
Sheriff - SROs	1	2,403,538	271,352	2,132,186	88.71%	1,998,258
Sheriff - Communications	1	611,988	-	611,988	100.00%	627,018
Jail	1	3,994,293	(189,500)	4,183,793	104.74%	3,747,399
Inspections	1	-	-	-	N/A	-
EMS	1	1,104,794	-	1,104,794	100.00%	1,042,256
Emergency Management	1	760,929	223,483	537,446	70.63%	461,596
Fire Marshal	1	503,866	490,671	13,195	2.62%	45,073
Health Dept. - General Admin.	1	1,129,906	105,571	1,024,335	90.66%	961,375
Health - Maternal Health	1	298,572	119,454	179,118	59.99%	181,741
Health - Child Health	1	277,313	209,575	67,738	24.43%	67,102
Health - Promotion	1	94,137	34,526	59,611	63.32%	57,002
Health - WIC - CS	2	208,387	208,387	-	0.00%	-
Health - Family Planning	1	414,421	229,704	184,717	44.57%	175,697
Health - Animal Shelter	1	337,675	34,175	303,500	89.88%	298,035
Health - Environmental Health	1	1,083,127	401,691	681,436	62.91%	445,480
Health - Aids Control	1	50,110	500	49,610	99.00%	48,555
Health - Bioterrorism	1	45,525	45,525	-	0.00%	-
Health - WIC - BF	2	64,032	64,032	-	0.00%	-
Health - Children's Svcs. Coordinator	1	217,051	217,051	-	0.00%	-
Health - Communicable Disease	1	464,078	81,231	382,847	82.50%	296,182
Health - Breast/Cervical Cancer	1	17,780	12,125	5,655	31.81%	19,392
Health - Immunization	1	161,892	64,783	97,109	59.98%	97,030
Health - Infant Mortality Reduction	1	196,350	196,350	-	0.00%	-
Health - Pregnancy Care Mgmt.	1	228,333	228,333	-	0.00%	-
Health - WIC - GA	2	34,860	34,860	-	0.00%	-
Health - WIC - NE	2	95,806	95,806	-	0.00%	-
Mental Health	1	240,000	26,000	214,000	89.17%	214,000
Social Services	1&2	11,713,153	7,259,581	4,453,572	38.02%	4,191,261
School Current Expense	1	22,346,630	-	22,346,630	100.00%	21,507,824
School Capital Outlay	1	2,774,000	685,000	2,089,000	75.31%	1,994,200
Debt Service	1	16,762,241	11,475,710	5,286,531	31.54%	5,947,338
<b>Total Mandated Programs</b>		<b>\$ 95,331,070</b>	<b>\$ 24,738,920</b>	<b>\$ 70,592,150</b>		<b>\$ 68,166,329</b>

**Mandated Programs account for 79.84% of the total general fund budget.**

**NOTES**

- 1 - DEPARTMENT OR PROGRAM MANDATED BUT THE FUNDING LEVEL IS DETERMINED BY THE COUNTY
- 2 - DEPARTMENT OR PROGRAM MANDATED AND FUNDING LEVEL SET BY FEDERAL OR STATE AUTHORITY

**Exhibit 3: Schedule of Non-Mandated Programs**

Department	Budgeted Expense	FY 2025-26			FY 2024-25
		Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
Human Resources	988,920	-	988,920	100.00%	\$ 962,690
Internal Services	771,792	-	771,792	100.00%	700,266
Community Support Services	671,874	225,000	446,874	66.51%	498,453
IT - Peg Channel	21,792	51,000	(29,208)	-134.03%	(22,388)
Buggy Factory	475,507	179,664	295,843	62.22%	220,962
Sheriff - Animal Control Enforcement	562,358	1,000	561,358	99.82%	638,850
E911 Communications	569,183	-	569,183	100.00%	532,891
State Fire Control Contribution	144,227	-	144,227	100.00%	129,497
Medical Examiner	70,000	-	70,000	100.00%	90,000
Juvenile Detention	181,200	-	181,200	100.00%	211,200
Planning	768,601	-	768,601	100.00%	746,592
Economic Development	1,508,074	-	1,508,074	100.00%	1,896,180
Cooperative Extension	448,179	400	447,779	99.91%	499,349
Soil & Water Conservation	176,924	22,584	154,340	87.24%	146,381
Health - Primary Care	289,794	139,855	149,939	51.74%	143,224
COLTS	2,738,966	2,543,062	195,904	7.15%	61,936
Senior Services	1,660,052	620,870	1,039,182	62.60%	990,146
Juvenile Crime Prevention Council	205,084	205,084	-	0.00%	-
CCCC Current Expense	4,911,082	-	4,911,082	100.00%	4,768,745
CCCC Capital Outlay	360,930	-	360,930	100.00%	214,930
Library	1,822,951	167,842	1,655,109	90.79%	1,204,158
Parks and Recreation	3,133,026	554,000	2,579,026	82.32%	2,063,988
Reserves	1,545,000	-	1,545,000	100.00%	1,495,000
<b>Total Non-Mandated Departmental Programs</b>	<b>\$ 24,025,516</b>	<b>\$ 4,710,361</b>	<b>\$ 19,315,155</b>		<b>\$ 18,193,050</b>

Non-Profit Organization	Budgeted Expense	FY 2024-25			FY 2023-24
		Budgeted Revenues	Net Expense to County	% of Budget Paid by County	Net Expense to County
HAVEN	5,000	-	5,000	100.00%	10,000
Boys & Girls Club	10,000	-	10,000	100.00%	10,000
Salvation Army	10,000	-	10,000	100.00%	10,000
Temple Theatre	7,500	-	7,500	100.00%	7,500
<b>Total Non-Mandated Non-Profit Funding</b>	<b>\$ 32,500</b>	<b>\$ -</b>	<b>\$ 32,500</b>		<b>\$ 37,500</b>

**Non-Mandated programs account for 20.16% of the total general fund budget.**

### Exhibit 4: Fund Balance Appropriated

Department	Description	Requested	Recommended	Difference
<b>Capital Outlay &lt; \$5,000</b>				
Administration	Technology equipment < \$5,000 per item	3,000	-	(3,000)
Finance	Technology equipment < \$5,000 per item	1,800	-	(1,800)
Tax Administration	Technology equipment < \$5,000 per item	5,650	5,650	-
Tax Administration	Technology equipment < \$5,000 per item	3,450	3,450	-
Community Support Services	Technology equipment < \$5,000 per item	3,228	2,152	(1,076)
Court Facilities	Capital outlay < \$5,000 per item	3,587	3,587	-
Elections	Capital outlay < \$5,000 per item	1,337	1,337	-
Elections	Technology equipment < \$5,000 per item	18,804	4,701	(14,103)
Information Technology (IT)	Technology equipment < \$5,000 per item	100,000	100,000	-
General Services	Capital outlay < \$5,000 per item	24,095	24,095	-
General Services	Technology equipment < \$5,000 per item	1,500	1,500	-
Buggy Factory	Capital outlay < \$5,000 per item	12,629	11,129	(1,500)
Sheriff's Office	Capital outlay < \$5,000 per item	89,634	69,435	(20,199)
Sheriff's Office	Technology equipment < \$5,000 per item	114,859	108,253	(6,606)
Sheriff - Animal Control Enforcement	Capital outlay < \$5,000 per item	1,980	1,980	-
Sheriff - Animal Control Enforcement	Technology equipment < \$5,000 per item	9,909	9,909	-
Sheriff - School Resource Officers	Capital outlay < \$5,000 per item	2,970	2,970	-
Sheriff - Communications	Capital outlay < \$5,000 per item	4,874	4,874	-
Sheriff - Communications	Technology equipment < \$5,000 per item	2,000	2,000	-
Emergency Management	Capital outlay < \$5,000 per item	20,000	20,000	-
Emergency Management	Technology equipment < \$5,000 per item	2,500	2,500	-
Fire Marshal	Technology equipment < \$5,000 per item	16,467	16,467	-
Health Department	Technology equipment < \$5,000 per item	1,200	-	(1,200)
Social Services (DSS)	Capital outlay < \$5,000 per item	3,800	3,800	-
Social Services (DSS)	Technology equipment < \$5,000 per item	49,600	49,600	-
County of Lee Transit System (COLTS)	Technology equipment < \$5,000 per item	6,000	6,000	-
Senior Services	Technology equipment < \$5,000 per item	1,500	1,500	-
Lee County Libraries	Capital outlay < \$5,000 per item	1,370	-	(1,370)
Lee County Libraries	Technology equipment < \$5,000 per item	23,872	6,900	(16,972)
Parks and Recreation	Capital outlay < \$5,000 per item	1,317	1,317	-
Parks and Recreation	Technology equipment < \$5,000 per item	8,270	980	(7,290)
<b>Total Capital Outlay &lt; \$5000</b>		<b>\$ 541,202</b>	<b>\$ 466,086</b>	<b>\$ (75,116)</b>
<b>Capital Outlay &gt; \$5,000</b>				
Elections	Sewer Inspection Camera	9,970	9,970	-
General Services	Kubota KX040 Mini Excavator	82,806	-	(82,806)
General Services	Ford Ranger 4x4 SuperCrew 5' Bed	39,150	-	(39,150)
General Services	Ford Bronco Sport 4x4	29,447	29,447	-
General Services	Ford Maverick AWD SuperCrew 4.5' Bed	30,907	30,907	-
General Services	Ford F-150 4x4 SuperCrew 5.5' Bed	44,451	44,451	-
General Services	John Deere 320-P-Tier Backhoe	146,829	146,829	-
General Services	L3902 HST Tractor	40,264	-	(40,264)
General Services	ZD1211 Lawnmower	20,350	20,350	-
General Services	Big Tex 70 ST Trailer	6,716	6,716	-
General Services	Salt Dogg Salt Spreader	7,000	-	(7,000)
General Services (Buggy Factory)	HVAC Units (3 req, 1 rec)	45,000	15,000	(30,000)
Sheriff's Office	Ford Explorer Patrol Vehicles (10 req, 8 rec)	460,210	368,168	(92,042)
Sheriff's Office	Equipment for proposed patrol vehicles (9 req, 7 rec)	183,987	163,544	(20,443)
Sheriff's Office	Equipment for proposed K9 patrol vehicle	27,125	27,125	-
Sheriff's Office	Nissan Pathfinder	44,388	44,388	-
Sheriff's Office	Kawasaki Mule 4x4 XC	9,949	-	(9,949)
Sheriff's Office	Trained Dual Purpose Narcotics K9	14,750	14,750	-

## Exhibit 4: Fund Balance Appropriated

Department	Description	Requested	Recommended	Difference
<b>Capital Outlay &gt; \$5,000 Cont.</b>				
Sheriff's Office	Paraclete Vanguard VS Ballistic Shield	10,100	10,100	-
Sheriff's Office	Flock Safety Cameras (6 req, 0 rec)	35,100	-	(35,100)
Emergency Management	Mobile Command Post Replacement (includes tow vehicle)	550,000	-	(550,000)
Emergency Management	Hazmat Trailer Replacement	25,000	25,000	-
Emergency Management	Analog Radio System Tower & Infrastructure	11,020	11,020	-
Emergency Management	911 Call Center Event Recorder	35,000	35,000	-
County of Lee Transit System (COLTS)	20' Light Transit Vehicle with Wheelchair Lift (3 req, 3 rec)	375,000	375,000	-
County of Lee Transit System (COLTS)	New Transit Software	110,000	110,000	-
Library	Jamex Payment Terminals	16,655	-	(16,655)
Library	Outdoor Picnic Tables (4 req, 0 rec)	10,500	-	(10,500)
Parks & Recreation	Ford F-150 (2 req, 1 rec)	99,600	49,800	(49,800)
Parks & Recreation	Trailer for LCAP	10,450	-	(10,450)
Parks & Recreation	Gym Floor Covers & Storage Rack	13,150	13,150	-
<b>Total Capital Outlay &gt; \$5000</b>		<b>\$ 2,544,874</b>	<b>\$ 1,550,715</b>	<b>\$ (994,159)</b>
<b>Building Improvements</b>				
Courthouse/Jail	Chiller #2 Replacement	350,000	350,000	-
Government Center	Generator Replacement	584,655	584,655	-
Courthouse/Jail	3 Transformer Replacements	150,000	-	(150,000)
O.T. Sloan Pool House	Roof Replacement	15,000	15,000	-
Dalrymple Park (Ingram Building)	Roof Replacement	11,954	11,954	-
Gymnastics Building	Roof Repair	105,000	105,000	-
Broadway Library	Fire Alarm System	8,925	8,925	-
Wellness Center	Fire Alarm System Replacement	20,475	20,475	-
Government Center	Elevator Emergency Phone Cellular Conversion	7,056	-	(7,056)
Courthouse/Jail	Elevator Emergency Phone Cellular Conversion	7,812	-	(7,812)
O.T. Sloan Park (Boys & Girls Club)	Parking Rehab	251,680	-	(251,680)
Buchanan Park	Parking Lot Improvements	304,340	-	(304,340)
Bob Hales Center	Window Replacements	173,000	-	(173,000)
Douglas Drive Building	Window Replacements	10,000	10,000	-
McSwain Center	Carpet Replacement	81,386	-	(81,386)
Adult Probation	Exterior Painting	10,000	40,000	30,000
Wellness Center	Exterior Painting	10,465	10,465	-
Courthouse/Jail	Exterior Waterproofing (Phase 2)	512,575	-	(512,575)
Main Library	HVAC Replacement	262,500	-	(262,500)
Courthouse/Jail	Carpet Replacement Courtroom #4	63,880	-	(63,880)
Enrichment Center	Exterior Painting	15,525	15,525	-
General Services Building	Replace Flooring in Offices and Common Areas	20,000	-	(20,000)
Bob Hales Center	Exterior Painting	24,150	-	(24,150)
Animal Shelter	Driveway & Parking Lot	210,000	-	(210,000)
Kiwanis Family Park	Replace Pedestrian Bridges 1 & 2 Superstructure	831,863	-	(831,863)
Courthouse/Jail	Repair Sewer Line Failures	35,000	35,000	-
Various Facilities (as needed)	Repair Patch and Seal Parking Lots and Driveways	35,500	35,500	-
Enrichment Center	Interior Painting	33,638	-	(33,638)
Courthouse/Jail	Dishwasher Exhaust Piping	29,700	29,700	-
Dalrymple Park (Ingram Building)	Window Replacements	15,000	-	(15,000)
Bob Hales Center	HVAC Engineering Design	25,000	-	(25,000)
<b>Total Building Improvements</b>		<b>\$ 4,216,079</b>	<b>\$ 1,272,199</b>	<b>\$ (2,943,880)</b>

## Exhibit 4: Fund Balance Appropriated

Department	Description	Requested	Recommended	Difference
<b>Other</b>				
Community Support Services	Mental Health and Well Being Initiative - ARPA Rev. Loss Funds	130,000	130,000	-
Community Support Services	Funding for Community Social Worker - ARPA Rev. Loss Funds	30,000	30,000	-
Solid Waste	Transfer to Purchase New Convenience Center Site	500,000	500,000	-
	<b>Total Other</b>	<b>\$ 660,000</b>	<b>\$ 660,000</b>	<b>\$ -</b>
	Total Capital Outlay	\$ 3,086,076	\$ 2,016,801	(1,069,275)
	Total Building Improvements	\$ 4,216,079	\$ 1,272,199	(2,943,880)
	Total Other	\$ 660,000	\$ 660,000	-
	Revenue and Expenditure Float		<u>\$ 2,018,342</u>	
	<b>Total fund balance appropriated</b>		<b><u>\$ 5,967,342</u></b>	

## Exhibit 5



### FINANCIAL POLICIES RESOLUTION

**WHEREAS**, stability in fiscal affairs is a desirable objective but a difficult goal for counties to attain because of many factors some of which are the relationship of the various units of government, mandates, the changing economies and the limited authority of local government; and

**WHEREAS**, the Board of Commissioners is of the opinion that the statement of minimum standards of fiscal policy would help present and future boards and staff to adapt to the changes that occur and help them to attain a reasonable measure of fiscal stability;

**NOW, THEREFORE, BE IT RESOLVED**, that the Lee County Board of Commissioners does hereby adopt the following financial policies:

#### Debt

- Debt service will not exceed 15% of general fund expenditures. In any year where the debt service is less than or equal to 14% of general fund expenditures at least 1% of the operating budget will be transferred to capital reserve. This contribution will only be made if available fund balance is at 15% or greater of general fund expenditures.
- Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.
- The County will strive to maintain its net bonded debt at a level not to exceed 2% of the assessed valuation of taxable property within the County.

#### Fees and user charges

- As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of Commissioners.
- The County should charge other fees when it is allowable, when a limited and specific group of beneficiaries can be identified, when it is feasible to charge beneficiaries for the services rendered, and when there is no reason to subsidize the service wholly or in part. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.
- Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

## Fund Balance

- The County will maintain as a floor an available fund balance equal to 24% of General Fund expenditures at the end of each fiscal year; however, the County will strive to reach a percentage of 32%.
- General Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan.

## Competitive Employment

- In order to recruit and retain the most qualified employees while ensuring fairness and non-discrimination, Lee County will commit to having the Human Resources Department conduct a comprehensive compensation and classification study of 20% of jobs each year with 100 percent being reviewed over a five-year period. The study shall be based on the complexity and relative worth of each job as well as an extensive market comparability analysis which identifies competitive pay rates for jobs similar in content to those of the County in the labor market in which we compete for our labor supply.
- In an effort to maintain competitive rates of pay the County will strive to make annual cost of living adjustments for all employees based on the Consumer Price Index for Urban Wage Earners, Southern Region, Average of All Groups.

## Tax rate

- In an effort to stabilize the County's tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years' anticipated expenditures and will strive not to change the rate until the next revaluation.
- The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local state and federal revenues, without a tax rate increase, whenever possible.
- In an effort to stabilize the County's tax rate, the County will strive to develop and annually review projections of revenues, expenditures and fund balance for the next five years. Longer range projections should be developed as necessary.
- In an effort to stabilize the County's tax rate, all grant funded positions will be reviewed annually to verify continuation of funding. If grant funds are no longer available for a position, the position will be terminated unless a non-tax related source of revenue is provided to cover the cost of the position.

Adopted this 28<sup>th</sup> day of January, 2022.

ATTEST:

  
Jennifer Gamble, Clerk

  
Kirk D. Smith, Chairman,  
Board of Commissioners

Exhibit 6

# LEE COUNTY GOVERNMENT STRATEGIC PLAN



**VISION**

Lee County Government is a celebrated community at the center of economic achievement and diverse cultural heritage, connected to all people.



**MISSION**

Lee County Government cultivates a community of collaboration and innovation through visionary leadership and dedicated service.

**Partnerships**

Foster and grow long-established foundational partnerships within all sectors of the community.

Expand partnerships in the region.



**Arts and Culture**

Create intentional opportunities and grow spaces for affordable entertainment to be known throughout North Carolina.

Increase awareness of cultural activities throughout the community.



**Key Areas of Focus**

**Health and Well Being**

Lee County Government's community health programs and services will be well-marketed.

Create an environment that promotes physical and mental health and well-being in the community.



**Community Safety**

Increase opportunities and activities for youth of all ages.

Increase opportunities to grow public trust.

Ensure Lee County remains a safe environment for community interactions.



**Education**

Lee County Government will have an established role in the provision of life long learning for the community and region.

Lee County Government will have solid, clear, and mutually beneficial relationships with all sectors of education in the region.



**Economic Development**

Become a world-class center for the biotech industry.

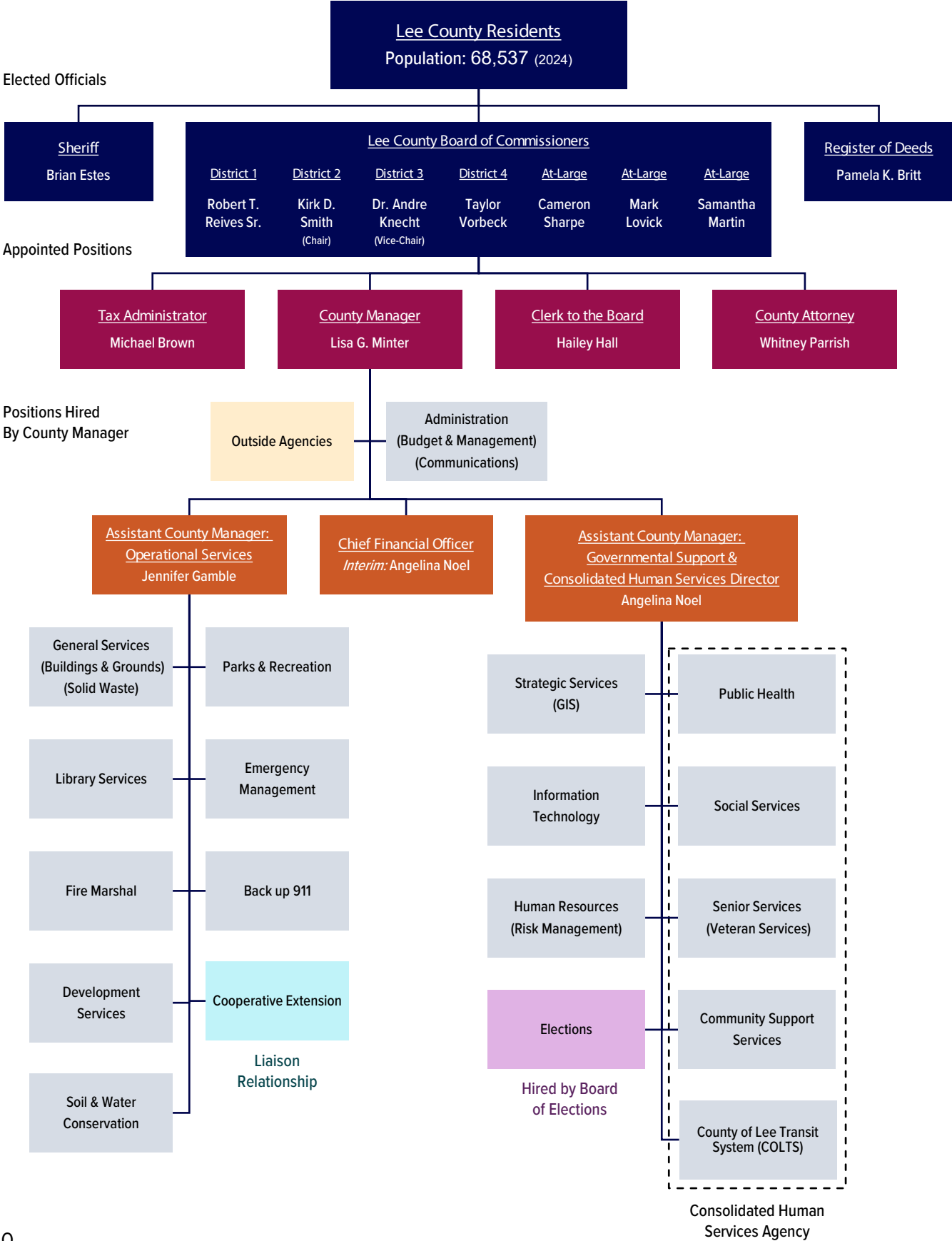
Create the environment for community based Economic Development.

Increase tangible opportunities for economic growth.



# Exhibit 7

## Lee County Government Organizational Chart for Fiscal Year 2025-2026



**COUNTY OF LEE**  
**FY 2025-2026 Recommended Budget**  
**Summary of General Fund Programs**

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## Mission/Description

Through vision and leadership, setting the standard for professional local government.

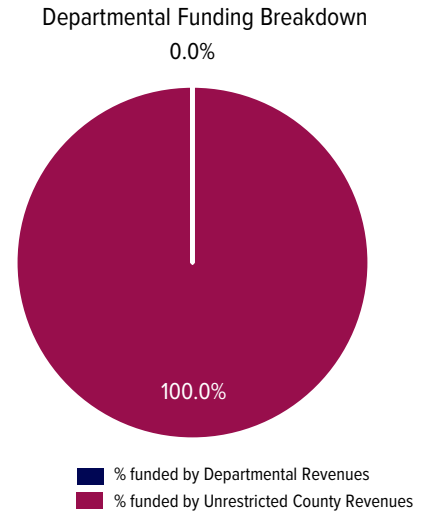
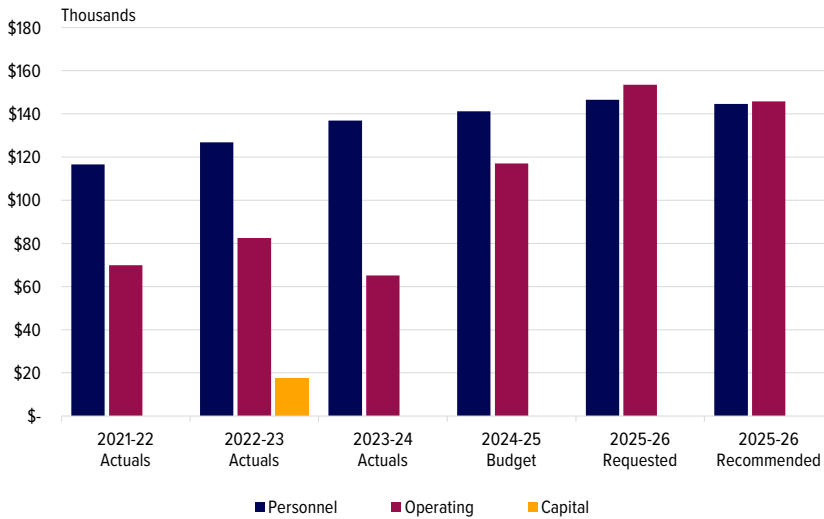
## Significant Changes

The FY 25-26 increase can be attributed to new software being required for the operation and broadcasting of Commissioner meetings from the New Main Library.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Personnel	116,661	126,786	136,937	141,152	146,560	144,592	3,440	2.44%
Operating	69,814	82,505	65,144	117,012	153,563	145,792	28,780	24.60%
Capital	-	17,559	-	-	-	-	-	-
<b>Total</b>	<b>186,475</b>	<b>226,850</b>	<b>202,081</b>	<b>258,164</b>	<b>300,123</b>	<b>290,384</b>	<b>32,220</b>	<b>12.48%</b>
<b>Total Net Cost to County</b>	<b>186,475</b>	<b>226,850</b>	<b>202,081</b>	<b>258,164</b>	<b>300,123</b>	<b>290,384</b>	<b>\$ 32,220</b>	<b>12.48%</b>

**Net Impact to  
FY26 Budget**



## Mission/Description

The mission of Lee County Administration is to implement the policies of the Board of Commissioners and to provide leadership to all employees in an effort to achieve the highest standards of efficiency, ethics, and community involvement for the maximum benefit of Lee County.

## Significant Changes

A Development Services Director for administration of major capital projects was added in FY 20-21 budget. The FY 2022-23 budget included the addition of management fellow that was partially funded by the NCACC, an Assistant Development Services Director, and two Assistant County Manager positions. In FY 23-24, Development Services was moved to General Services to coordinate County projects. During FY 23-24, the management fellow was reclassified to a Budget and Management Analyst. The only change for FY25-26 is funding for a Lead for NC Fellow that will be assisting with communications and strategic planning.

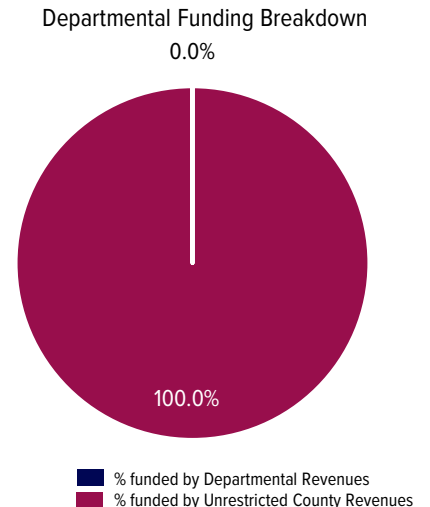
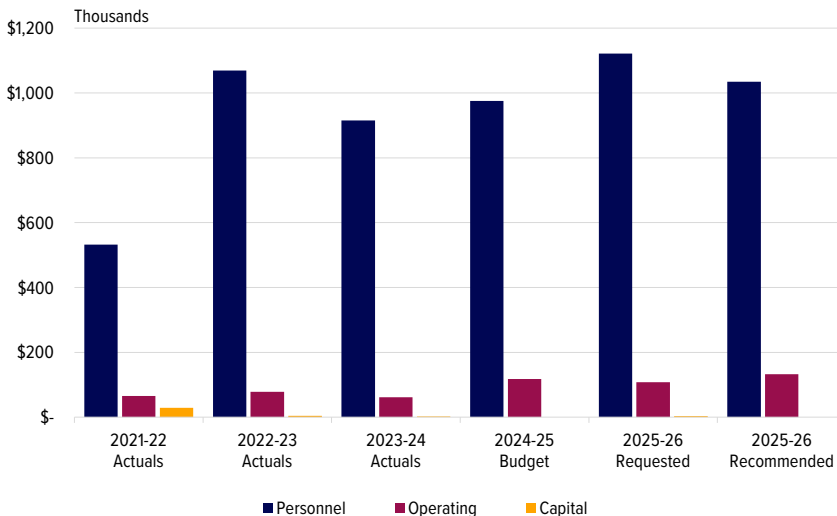
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Full Time Positions</b>	4.00	8.00	6.00	6.00	7.00	6.00	0.00	
<b>Part Time Positions (FTEs)</b>	0.47	0.64	0.00	0.00	0.00	0.00	0.00	
<b>Total FTEs</b>	<b>4.47</b>	<b>8.64</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	0.00	

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Sales and Services	2,083	25,000	16,667	-	-	-	-	-
<b>Total</b>	<b>2,083</b>	<b>25,000</b>	<b>16,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
Personnel	532,193	1,069,620	915,293	974,919	1,121,232	1,035,045	60,126	6.17%
Operating	65,805	77,979	61,479	117,541	107,821	132,821	15,280	13.00%
Capital	28,509	3,689	1,678	-	3,000	-	-	-
<b>Total</b>	<b>626,508</b>	<b>1,151,288</b>	<b>978,451</b>	<b>1,092,460</b>	<b>1,232,053</b>	<b>1,167,866</b>	<b>75,406</b>	<b>6.90%</b>
<b>Total Net Cost to County</b>	<b>624,424</b>	<b>1,126,288</b>	<b>961,784</b>	<b>1,092,460</b>	<b>1,232,053</b>	<b>1,167,866</b>	<b>\$ 75,406</b>	<b>6.90%</b>

**Net Impact to  
FY26 Budget**



## Mission/Description

The mission of Lee County Human Resources is to attract, develop and retain competent, knowledgeable and motivated employees.

## Significant Changes

There are no significant changes for FY 24-25. FY 25-26 decrease in temporary salaries due the reduction of part-time staff from 2 to 1. Increase in training to include introductory to supervision training to support professional development initiatives.

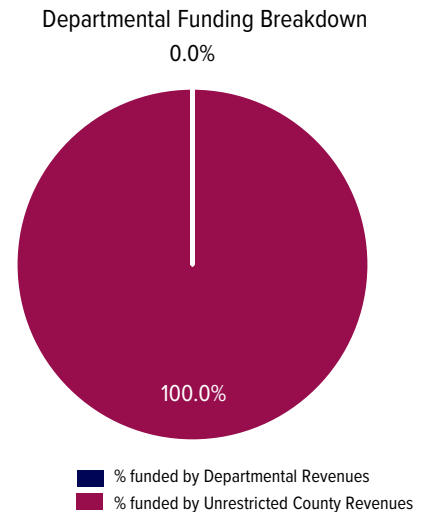
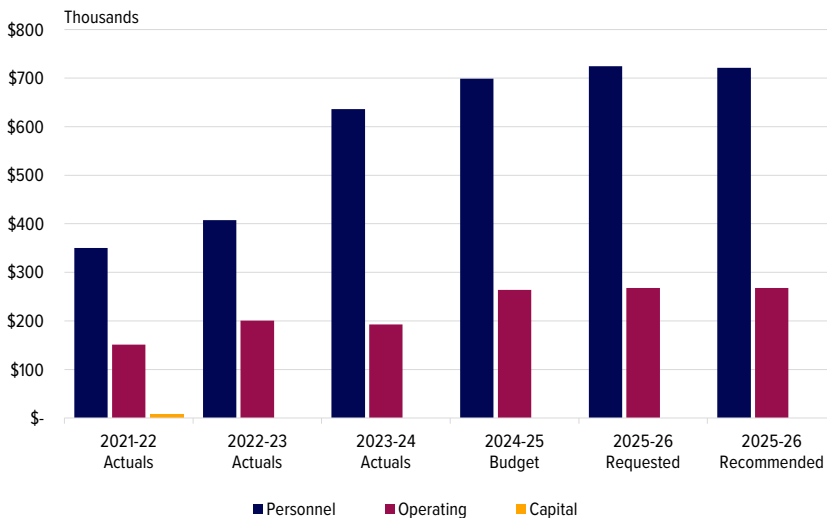
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Full Time Positions</b>	4.00	5.00	7.00	7.00	7.00	7.00	0.00	
<b>Part Time Positions (FTEs)</b>	0.45	0.46	0.76	0.55	0.48	0.48	-0.07 ▼	
<b>Total FTEs</b>	<b>4.45</b>	<b>5.46</b>	<b>7.76</b>	<b>7.55</b>	<b>7.48</b>	<b>7.48</b>	<b>-0.07 ▼</b>	

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	
<b>Expenditures</b>								
Personnel	350,265	407,352	635,988	699,087	724,712	721,268	22,181	3.17%
Operating	150,878	200,604	192,532	263,603	267,652	267,652	4,049	1.54%
Capital	6,463	-	-	-	-	-	-	-
<b>Total</b>	<b>507,605</b>	<b>607,956</b>	<b>828,520</b>	<b>962,690</b>	<b>992,364</b>	<b>988,920</b>	<b>26,230</b>	<b>2.72%</b>
<b>Total Net Cost to County</b>	<b>507,605</b>	<b>607,956</b>	<b>828,520</b>	<b>962,690</b>	<b>992,364</b>	<b>988,920</b>	<b>\$ 26,230</b>	<b>2.72%</b>

**Net Impact to  
FY26 Budget**



**Mission/Description**

The mission of the Lee County Finance Department is to provide sound fiscal policies and financial reporting information necessary to effectively manage the fiscal affairs of the County.

**Significant Changes**

The FY 24-25 increase is due to grant administrator position. FY 25-26 increase to salaries based on the reclassification of the Finance Director to Chief Financial Officer as well as market plan adjustments. Increase in audit costs for FY 25-26 and training for new finance staff.

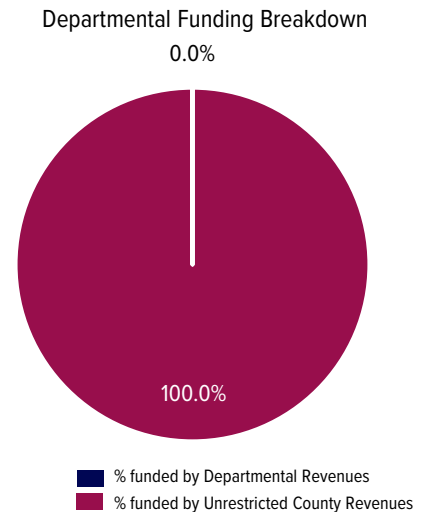
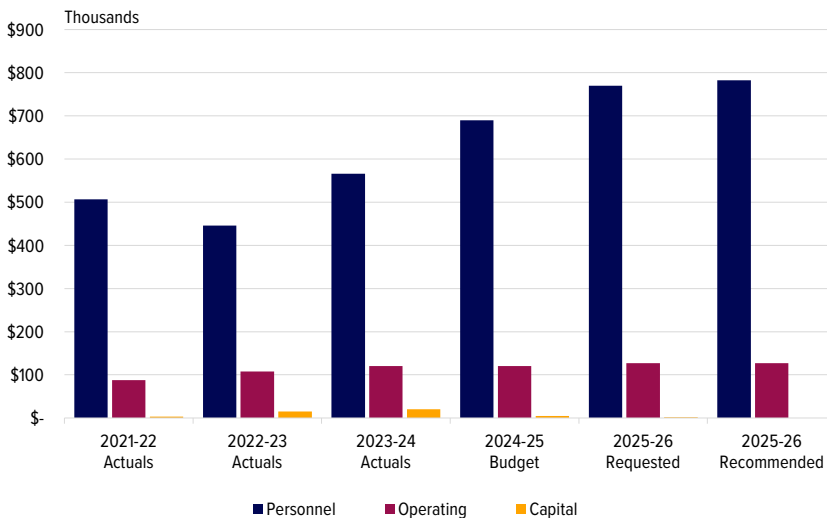
**Staffing**

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
Full Time Positions	6.00	7.00	7.00	8.00	8.00	8.00	0.00	
Part Time Positions (FTEs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total FTEs</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	0.00	

**Budget**

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Personnel	506,461	445,649	566,046	689,641	770,188	782,660	93,019	13.49%
Operating	87,771	107,694	120,147	120,400	127,200	126,900	6,500	5.40%
Capital	2,940	15,346	20,046	4,800	1,800	-	(4,800)	-100.00%
<b>Total</b>	<b>597,172</b>	<b>568,689</b>	<b>706,239</b>	<b>814,841</b>	<b>899,188</b>	<b>909,560</b>	<b>94,719</b>	<b>11.62%</b>
<b>Total Net Cost to County</b>	<b>597,172</b>	<b>568,689</b>	<b>706,239</b>	<b>814,841</b>	<b>899,188</b>	<b>909,560</b>	<b>\$ 94,719</b>	<b>11.62%</b>

Net Impact to FY26 Budget



# Internal Services

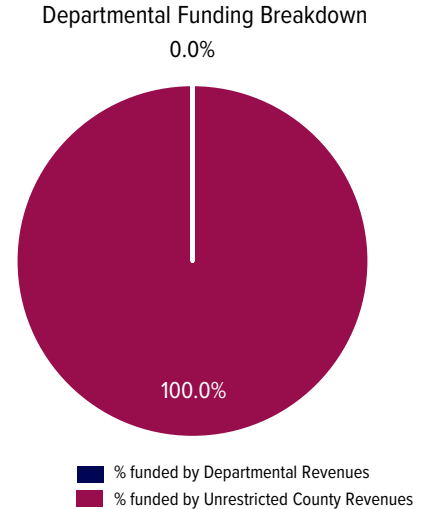
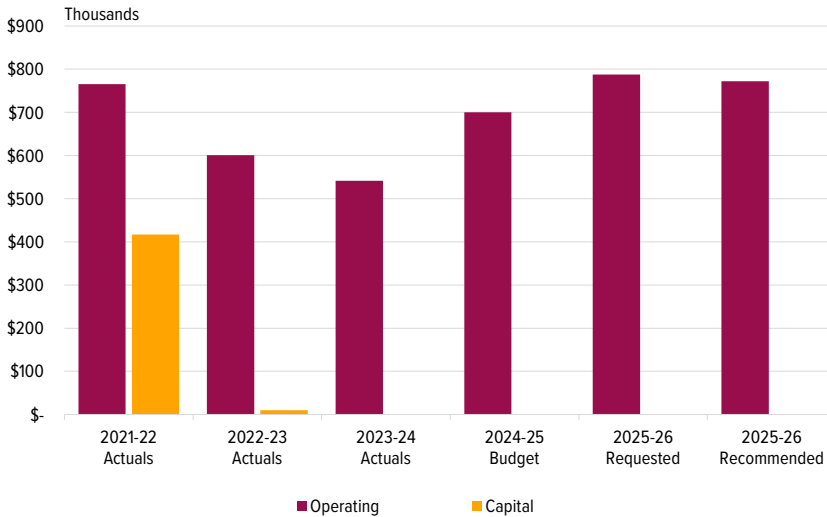
## Mission/Description

The Internal services "department" is not a true department, but rather a collection of expenses that do not associate with any specific department of Lee County Government. The primary expense located here is retiree health insurance.

## Significant Changes

There are no significant changes outside of mandated inflationary increases for FY 2025-26.

Budget										
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget			
<b>Revenues</b>	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>										
Operating	765,501	600,774	541,782	700,266	787,536	771,792	71,526	10.21%		
Capital	416,877	9,598	-	-	-	-	-	-		
<b>Total</b>	<b>1,182,378</b>	<b>610,371</b>	<b>541,782</b>	<b>700,266</b>	<b>787,536</b>	<b>771,792</b>	<b>71,526</b>	<b>10.21%</b>		
<b>Total Net Cost to County</b>	<b>1,182,378</b>	<b>610,371</b>	<b>541,782</b>	<b>700,266</b>	<b>787,536</b>	<b>771,792</b>	<b>\$ 71,526</b>	<b>10.21%</b>	<b>Net Impact to FY26 Budget</b>	



## Mission/Description

The mission of the Lee County Tax Department is to provide equitable and fair assessment, levy, and collection of all taxable property while maintaining quality data and providing excellent customer service.

## Significant Changes

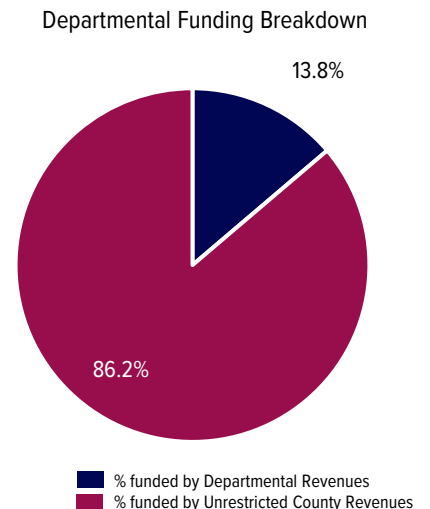
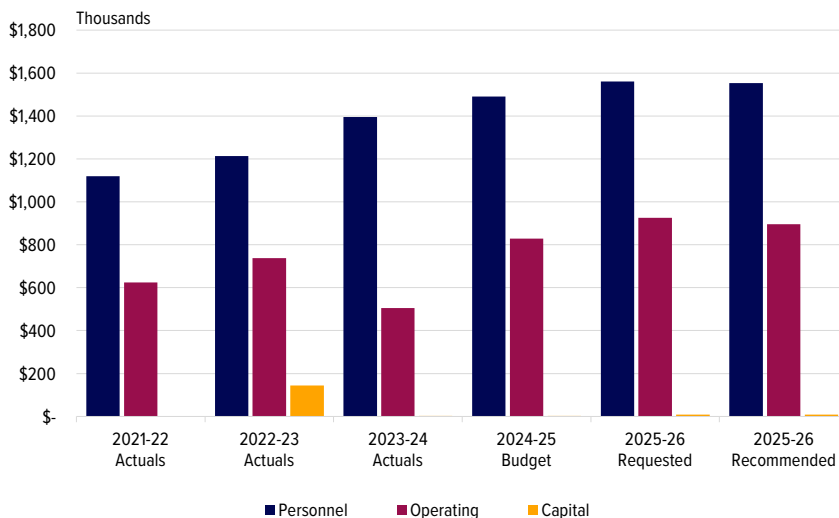
There are no significant changes for FY 2025-26.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	16.00	16.00	17.00	16.00	16.00	16.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.25	0.09	0.09	-0.16 ▼
<b>Total FTEs</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>16.25</b>	<b>16.09</b>	<b>16.09</b>	<b>-0.16 ▼</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	290,094	306,281	361,869	307,900	338,500	338,500	30,600 9.94%
<b>Total</b>	<b>290,094</b>	<b>306,281</b>	<b>361,869</b>	<b>307,900</b>	<b>338,500</b>	<b>338,500</b>	<b>30,600 9.94%</b>
<b>Expenditures</b>							
Personnel	1,119,334	1,213,120	1,395,517	1,490,903	1,560,519	1,552,648	61,745 4.14%
Operating	624,170	737,785	505,796	827,986	925,850	895,270	67,284 8.13%
Capital	-	143,625	2,954	3,050	9,100	9,100	6,050 > 100%
<b>Total</b>	<b>1,743,505</b>	<b>2,094,530</b>	<b>1,904,267</b>	<b>2,321,939</b>	<b>2,495,469</b>	<b>2,457,018</b>	<b>135,079 5.82%</b>
<b>Total Net Cost to County</b>	<b>1,453,411</b>	<b>1,788,249</b>	<b>1,542,399</b>	<b>2,014,039</b>	<b>2,156,969</b>	<b>2,118,518</b>	<b>\$ 104,479 5.19%</b> Net Impact to FY26 Budget



## Mission/Description

The mission of Lee County Strategic Services is to coordinate and support the development and maintenance of a county-wide geographic information system (GIS).

## Significant Changes

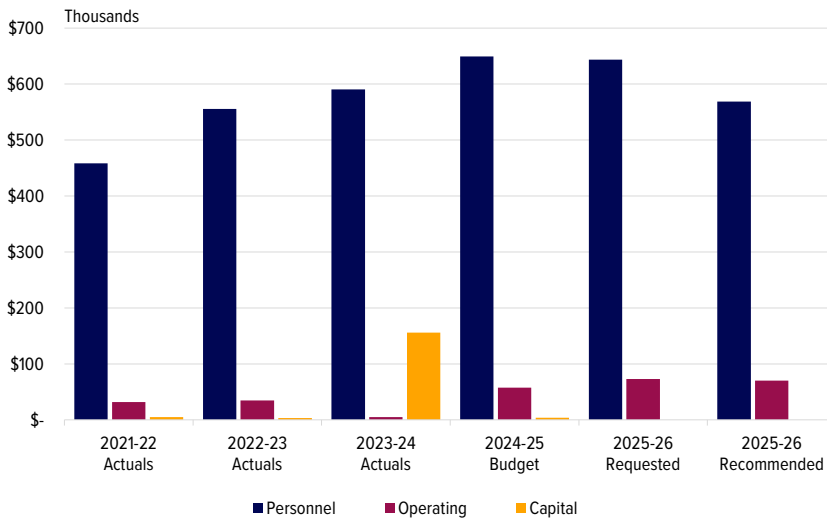
FY 24-25 recommended budget includes the hiring of a GIS specialist to assist in succession planning. FY 25-26 deduction in recommended salaries due to temporary position in FY 24-25 for succession planning purposes.

## Staffing

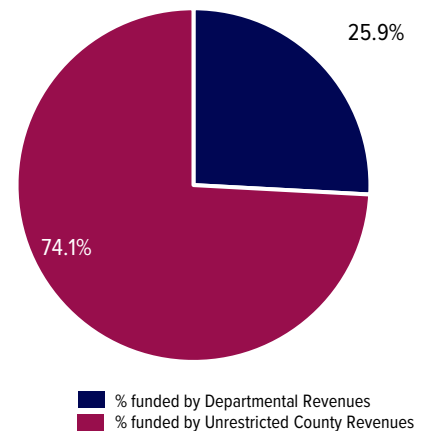
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	5.00	6.00	5.00	6.00	6.00	5.00	-1.00 ▼
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.09	0.09	0.09 ▲
<b>Total FTEs</b>	<b>5.00</b>	<b>6.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.09</b>	<b>5.09</b>	<b>-0.91 ▼</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	112,528	142,943	158,620	193,480	161,081	161,081	(32,399) -16.75%
<b>Total</b>	<b>121,074</b>	<b>154,606</b>	<b>163,000</b>	<b>203,480</b>	<b>165,081</b>	<b>165,081</b>	<b>(38,399) -18.87%</b>
<b>Expenditures</b>							
Personnel	458,490	555,360	590,553	649,383	643,632	568,571	(80,812) -12.44%
Operating	31,643	34,571	4,950	57,519	72,745	70,022	12,503 21.74%
Capital	4,995	3,259	156,065	4,020	-	-	(4,020) -100.00%
<b>Total</b>	<b>495,129</b>	<b>593,190</b>	<b>751,568</b>	<b>710,922</b>	<b>716,377</b>	<b>638,593</b>	<b>(72,329) -10.17%</b>
<b>Total Net Cost to County</b>	<b>374,054</b>	<b>438,584</b>	<b>588,567</b>	<b>507,442</b>	<b>551,296</b>	<b>473,512</b>	<b>\$ (33,930) -6.69%</b>
							<b>Net Impact to FY26 Budget</b>



Departmental Funding Breakdown



## Mission/Description

The County Attorney's Office provides legal and policy advice and services related to all County Departments and the Board of Commissioners.

## Significant Changes

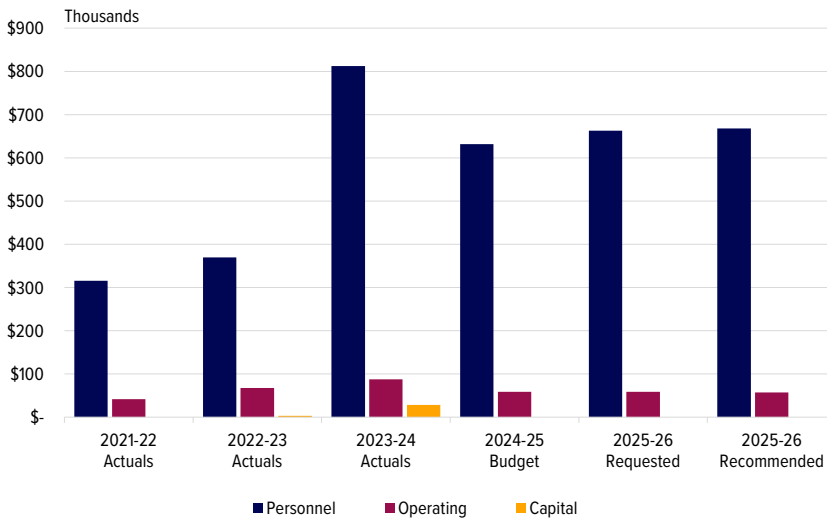
No expansion or significant changes were included in the FY 25-26 budget.

## Staffing

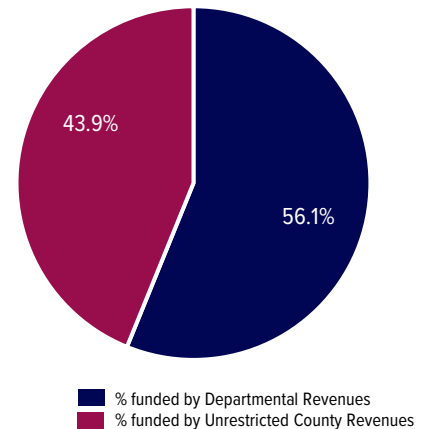
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	3.00	4.00	7.00	4.00	4.00	4.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>3.00</b>	<b>4.00</b>	<b>7.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	-	-	300,140	315,000	407,000	407,000	92,000 29.21%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>300,140</b>	<b>315,000</b>	<b>407,000</b>	<b>407,000</b>	<b>92,000 29.21%</b>
<b>Expenditures</b>							
Personnel	315,630	369,289	812,098	631,428	662,456	668,104	36,676 5.81%
Operating	41,752	67,557	87,206	58,445	58,873	56,873	(1,572) -2.69%
Capital	-	2,872	28,324	-	-	-	- -
<b>Total</b>	<b>357,382</b>	<b>439,718</b>	<b>927,628</b>	<b>689,873</b>	<b>721,329</b>	<b>724,977</b>	<b>35,104 5.09%</b>
<b>Total Net Cost to County</b>	<b>357,382</b>	<b>439,718</b>	<b>627,488</b>	<b>374,873</b>	<b>314,329</b>	<b>317,977</b>	<b>\$ (56,896) -15.18%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



## Mission/Description

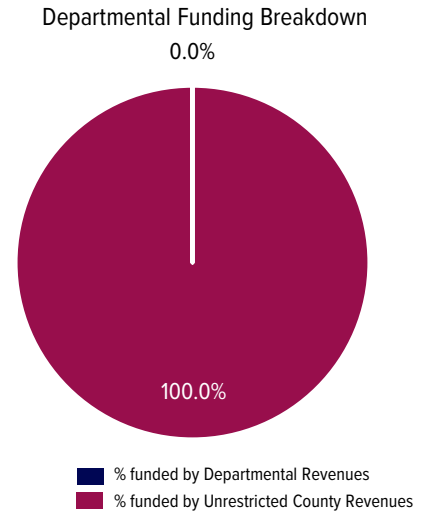
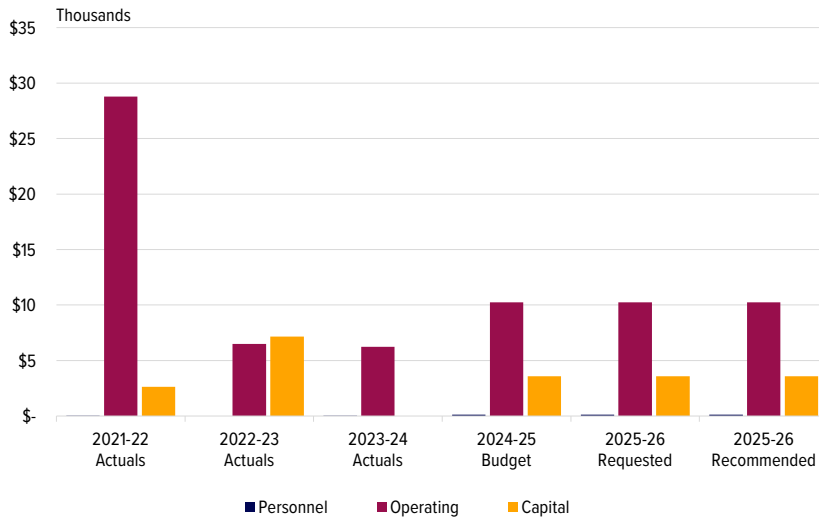
Lee County Government provides supplemental funding to the local superior court. Facility development is also the responsibility of the County.

## Significant Changes

No significant changes were included in the FY 25-26 budget.

Budget								
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Personnel	9	-	18	115	115	115	-	-
Operating	28,771	6,491	6,225	10,250	10,250	10,250	-	-
Capital	2,643	7,171	-	3,587	3,587	3,587	-	-
<b>Total</b>	<b>31,423</b>	<b>13,663</b>	<b>6,244</b>	<b>13,952</b>	<b>13,952</b>	<b>13,952</b>	-	<b>0.00%</b>
<b>Total Net Cost to County</b>	<b>31,423</b>	<b>13,663</b>	<b>6,244</b>	<b>13,952</b>	<b>13,952</b>	<b>13,952</b>	<b>\$ -</b>	<b>0.00%</b>

Net Impact to FY26 Budget



## Mission/Description

The mission of the Lee County Board of Elections is to preserve and promote the election process for citizens of the County.

## Significant Changes

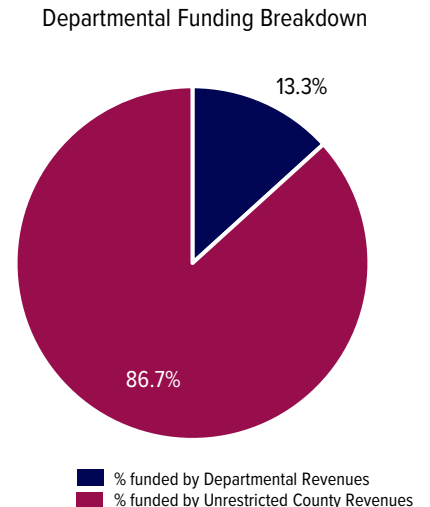
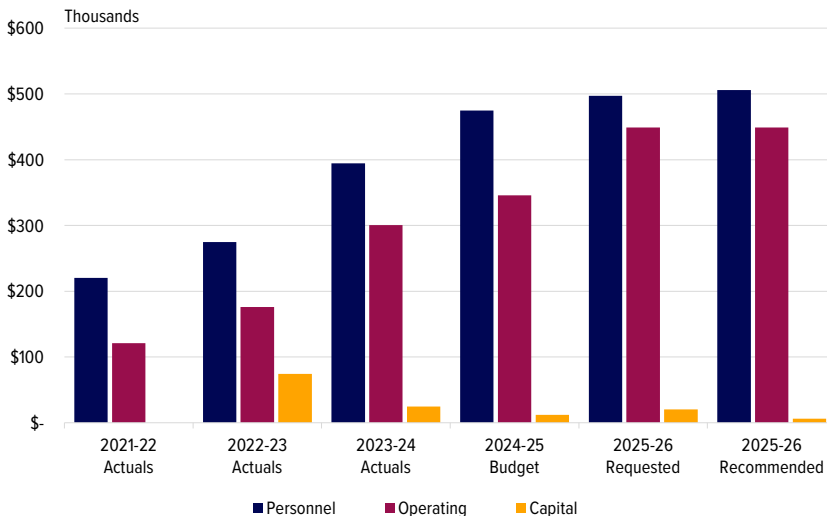
FY 24-25 includes no significant change. FY 25-26 increases are a result of budgeting for up to three municipal elections that will be reimbursed by the city.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	4.00	5.00	5.00	5.00	5.00	5.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.02	0.16	0.18	0.18	0.02 ▲
<b>Total FTEs</b>	<b>4.00</b>	<b>5.00</b>	<b>5.02</b>	<b>5.16</b>	<b>5.18</b>	<b>5.18</b>	<b>0.02 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	12,185	24,546	63,140	510	127,479	127,479	126,969 > 100%
<b>Total</b>	<b>12,185</b>	<b>24,546</b>	<b>63,140</b>	<b>510</b>	<b>127,479</b>	<b>127,479</b>	<b>126,969 &gt; 100%</b>
<b>Expenditures</b>							
Personnel	220,060	274,633	394,578	474,509	497,033	505,851	31,342 6.61%
Operating	120,924	175,943	300,675	345,927	449,119	449,119	103,192 29.83%
Capital	-	74,321	24,560	11,909	20,141	6,038	(5,871) -49.30%
<b>Total</b>	<b>340,984</b>	<b>524,898</b>	<b>719,813</b>	<b>832,345</b>	<b>966,293</b>	<b>961,008</b>	<b>128,663 15.46%</b>
<b>Total Net Cost to County</b>	<b>328,799</b>	<b>500,352</b>	<b>656,674</b>	<b>831,835</b>	<b>838,814</b>	<b>833,529</b>	<b>\$ 1,694 0.20%</b> Net Impact to FY26 Budget



## Mission/Description

The mission of the Lee County Register of Deeds is to maintain, protect, and make accessible all recorded transactions and vital records for the County.

## Significant Changes

No significant changes were included in the FY 25-26 budget other than the recommended COLA and payplan adjustments.

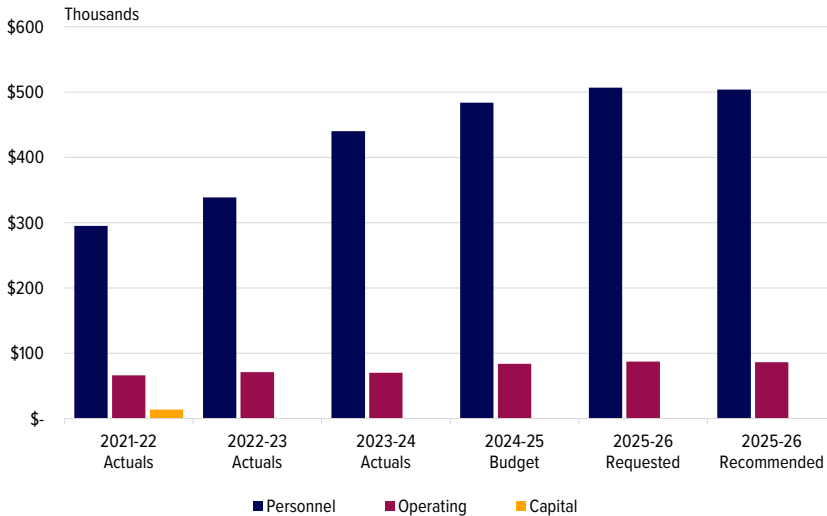
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	6.00	6.00	6.00	6.00	6.00	6.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

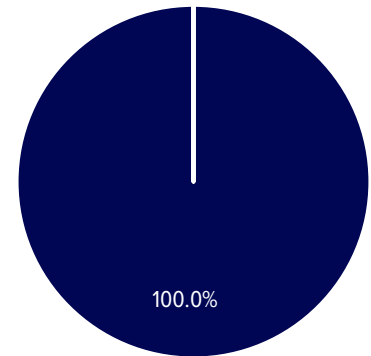
## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Permits and Fees	367,332	328,205	322,408	373,132	339,049	339,049	(34,083) -9.13%
Other Taxes and Licenses	772,648	532,460	603,502	455,000	540,000	540,000	85,000 18.68%
<b>Total</b>	<b>1,139,981</b>	<b>860,665</b>	<b>925,910</b>	<b>828,132</b>	<b>879,049</b>	<b>879,049</b>	<b>50,917 6.15%</b>
<b>Expenditures</b>							
Personnel	294,930	338,692	439,813	483,720	506,742	503,790	20,070 4.15%
Operating	66,329	71,068	69,894	83,907	87,133	86,267	2,360 2.81%
Capital	13,707	509	-	-	-	-	- -
<b>Total</b>	<b>374,966</b>	<b>410,269</b>	<b>509,708</b>	<b>567,627</b>	<b>593,875</b>	<b>590,057</b>	<b>22,430 3.95%</b>
<b>Total Net Cost to County</b>	<b>(765,015)</b>	<b>(450,396)</b>	<b>(416,203)</b>	<b>(260,505)</b>	<b>(285,174)</b>	<b>(288,992)</b>	<b>\$ (28,487) 10.94%</b>

**Net Impact to FY26 Budget**



Departmental Funding Breakdown



■ % funded by Departmental Revenues  
 ■ % funded by Unrestricted County Revenues

## Mission/Description

The mission of the Information Technology Department is to provide our customers with high quality, cost-effective, innovative, and responsive technical services.

## Significant Changes

No significant changes for FY 25-26.

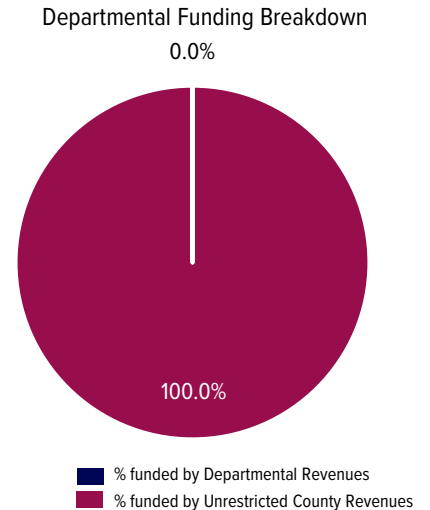
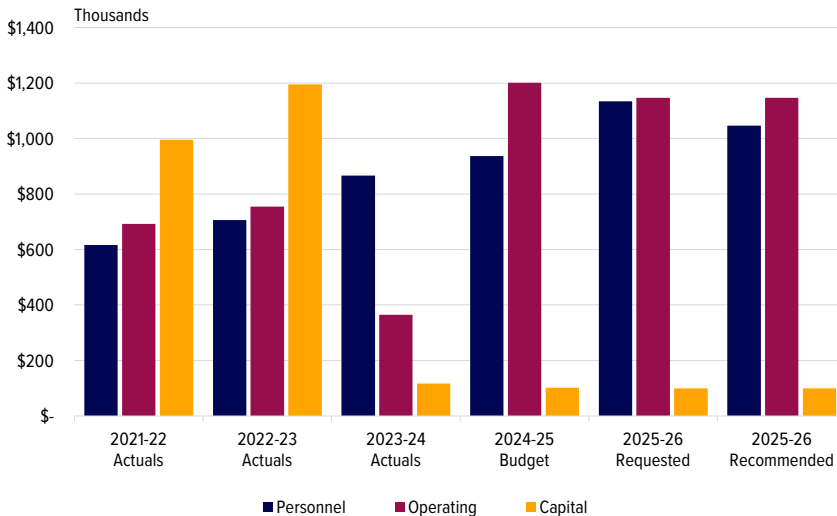
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Full Time Positions</b>	7.00	8.00	8.00	8.00	9.00	8.00	0.00	
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total FTEs</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>	<b>8.00</b>	0.00	

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	
<b>Expenditures</b>								
Personnel	615,861	705,702	866,004	937,386	1,134,612	1,046,877	109,491	11.68%
Operating	691,839	754,742	364,755	1,200,737	1,147,279	1,147,279	(53,458)	-4.45%
Capital	995,577	1,195,543	117,172	101,665	100,000	100,000	(1,665)	-1.64%
<b>Total</b>	<b>2,303,277</b>	<b>2,655,987</b>	<b>1,347,931</b>	<b>2,239,788</b>	<b>2,381,891</b>	<b>2,294,156</b>	<b>54,368</b>	<b>2.43%</b>
<b>Total Net Cost to County</b>	<b>2,303,277</b>	<b>2,655,987</b>	<b>1,347,931</b>	<b>2,239,788</b>	<b>2,381,891</b>	<b>2,294,156</b>	<b>\$ 54,368</b>	<b>2.43%</b>

**Net Impact to  
FY26 Budget**



# IT - Peg Channel

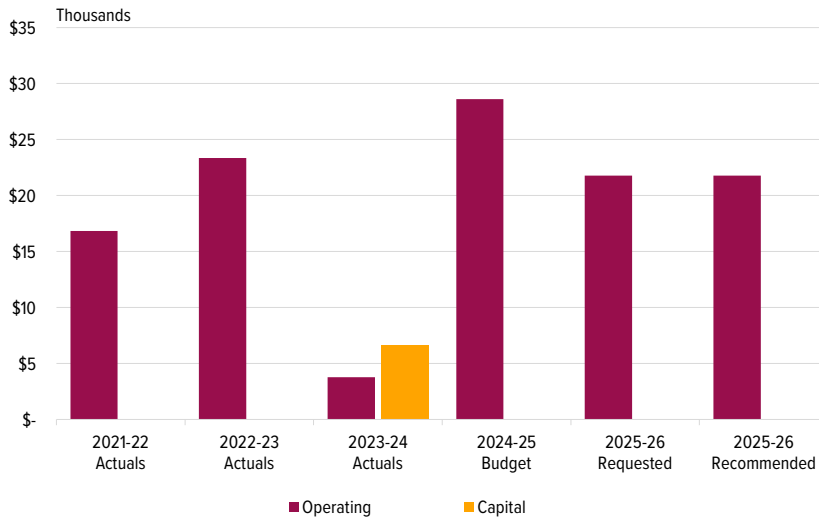
## Mission/Description

In 2011 Lee County Government and Central Carolina Community College partnered together in order to establish a Governmental and Educational television distribution program. Since its inception, both the College and LCG have worked diligently to provide quality local governmental and educational programming on both channels. The channels can be accessed via Spectrum television in the Sanford/Lee County area on channel 191 and 192 and online via livestream.

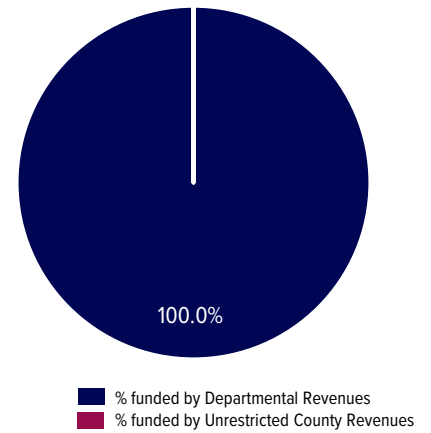
## Significant Changes

No significant changes for FY 25-26.

Budget								
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Other Taxes and Licenses	51,949	51,200	51,613	51,000	51,000	51,000	-	-
<b>Total</b>	<b>51,949</b>	<b>51,200</b>	<b>51,613</b>	<b>51,000</b>	<b>51,000</b>	<b>51,000</b>	-	<b>0.00%</b>
<b>Expenditures</b>								
Operating	16,832	23,356	3,764	28,612	21,792	21,792	(6,820)	-23.84%
Capital	-	-	6,600	-	-	-	-	-
<b>Total</b>	<b>16,832</b>	<b>23,356</b>	<b>10,364</b>	<b>28,612</b>	<b>21,792</b>	<b>21,792</b>	<b>(6,820)</b>	<b>-23.84%</b>
<b>Total Net Cost to County</b>	<b>(35,117)</b>	<b>(27,844)</b>	<b>(41,249)</b>	<b>(22,388)</b>	<b>(29,208)</b>	<b>(29,208)</b>	<b>\$ (6,820)</b>	<b>30.46%</b>
							<b>Net Impact to FY26 Budget</b>	



Departmental Funding Breakdown



## Mission/Description

The Lee County Department of General Services is dedicated to providing a better quality of life for County residents through environmentally responsible methods of solid waste management, and clean and safe public facilities.

## Significant Changes

The FY 25-26 recommended budget includes a full time housekeeping position along with a maintenance worker position to meet the needs associated with the addition of the Lee County Athletic Park and new Lee County Main Library that will be opening in the next year. The cost for the Marelli hazardous waste monitoring has been transferred to this year's operational budget for ongoing oversight until closeout by the NC Department of Environmental Quality (NCDEQ).

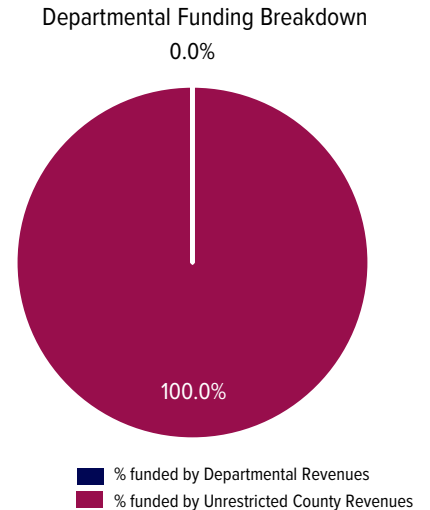
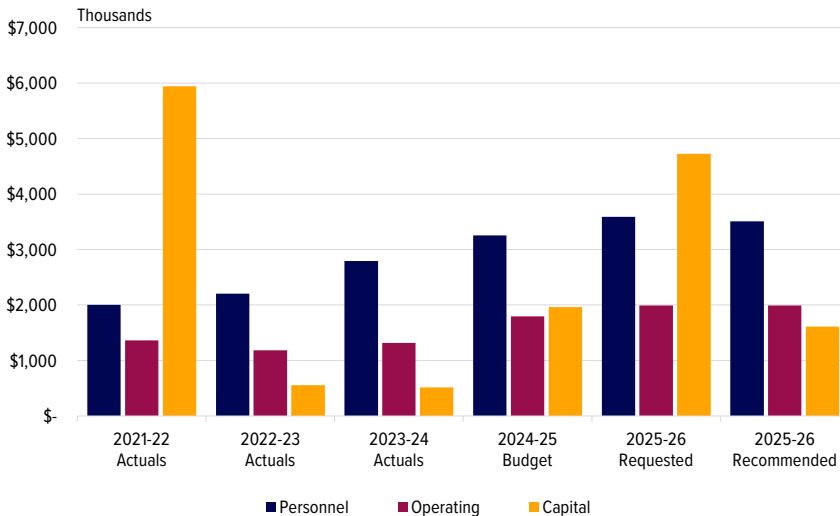
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Full Time Positions</b>	33.00	35.00	39.00	39.00	42.00	41.00	2.00	▲
<b>Part Time Positions (FTEs)</b>	3.71	4.03	4.44	5.64	6.24	6.24	0.60	▲
<b>Total FTEs</b>	<b>36.71</b>	<b>39.03</b>	<b>43.44</b>	<b>44.64</b>	<b>48.24</b>	<b>47.24</b>	<b>2.60</b>	<b>▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Personnel	1,999,830	2,204,753	2,793,623	3,252,601	3,589,745	3,509,202	256,601	7.89%
Operating	1,362,183	1,185,732	1,316,531	1,796,810	1,990,376	1,990,376	193,566	10.77%
Capital	5,944,147	554,464	513,057	1,959,915	4,724,564	1,611,464	(348,451)	-17.78%
<b>Total</b>	<b>9,306,160</b>	<b>3,944,949</b>	<b>4,623,210</b>	<b>7,009,326</b>	<b>10,304,685</b>	<b>7,111,042</b>	<b>101,716</b>	<b>1.45%</b>
<b>Total Net Cost to County</b>	<b>9,306,160</b>	<b>3,944,949</b>	<b>4,623,210</b>	<b>7,009,326</b>	<b>10,304,685</b>	<b>7,111,042</b>	<b>\$ 101,716</b>	<b>1.45%</b>

**Net Impact to FY26 Budget**



# Buggy Factory

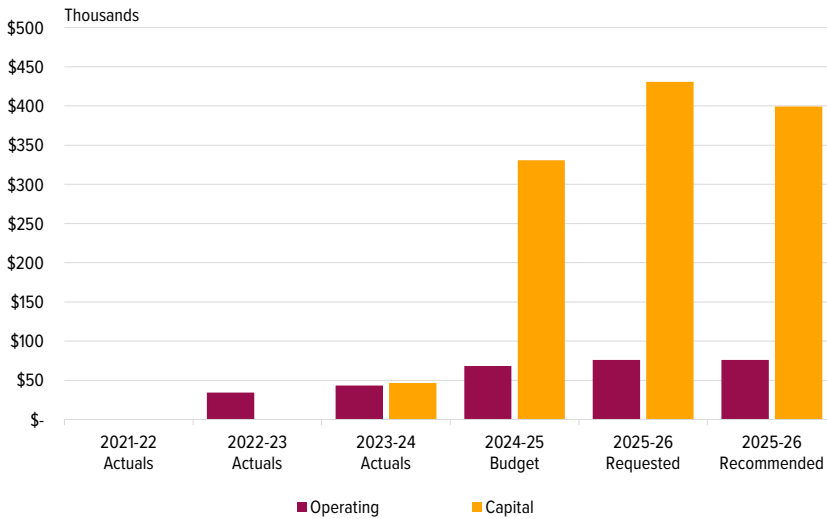
## Mission/Description

Lee County Government purchased the Buggy Factory building in downtown Sanford in 2022. This facility operates as a "one-stop shop" in collaboration with the City of Sanford with Planning, Inspections, Environmental Health, Strategic Services, Fire Marshal, Development Services, and SAGA operating here.

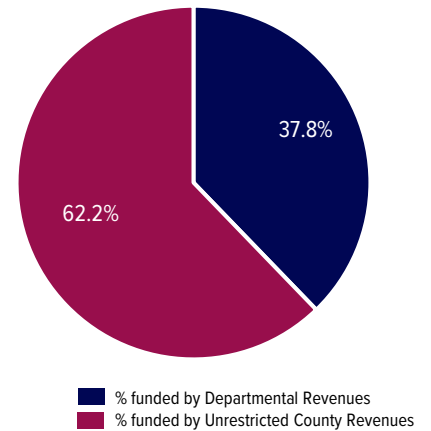
## Significant Changes

The FY 25-26 recommended budget includes funding for HVAC units in need of replacement.

Budget								
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Sales and Services	8,566	225,598	(1,002)	177,815	179,664	179,664	1,849	1.04%
<b>Total</b>	<b>8,566</b>	<b>225,598</b>	<b>(1,002)</b>	<b>177,815</b>	<b>179,664</b>	<b>179,664</b>	<b>1,849</b>	<b>1.04%</b>
<b>Expenditures</b>								
Operating	-	34,281	43,309	68,000	76,050	76,050	8,050	11.84%
Capital	-	-	46,342	330,777	430,957	399,457	68,680	20.76%
<b>Total</b>	<b>-</b>	<b>34,281</b>	<b>89,651</b>	<b>398,777</b>	<b>507,007</b>	<b>475,507</b>	<b>76,730</b>	<b>19.24%</b>
<b>Total Net Cost to County</b>	<b>(8,566)</b>	<b>(191,318)</b>	<b>90,653</b>	<b>220,962</b>	<b>327,343</b>	<b>295,843</b>	<b>\$ 74,881</b>	<b>33.89%</b>
							<b>Net Impact to FY26 Budget</b>	



Departmental Funding Breakdown



**Mission/Description**

The Lee County Sheriff's Office's mission is to enforce the law, preserve the peace and protect the values of Lee County citizens by providing communities with a safe and secure environment.

**Significant Changes**

There are no significant changes for FY 2025-26.

**Staffing**

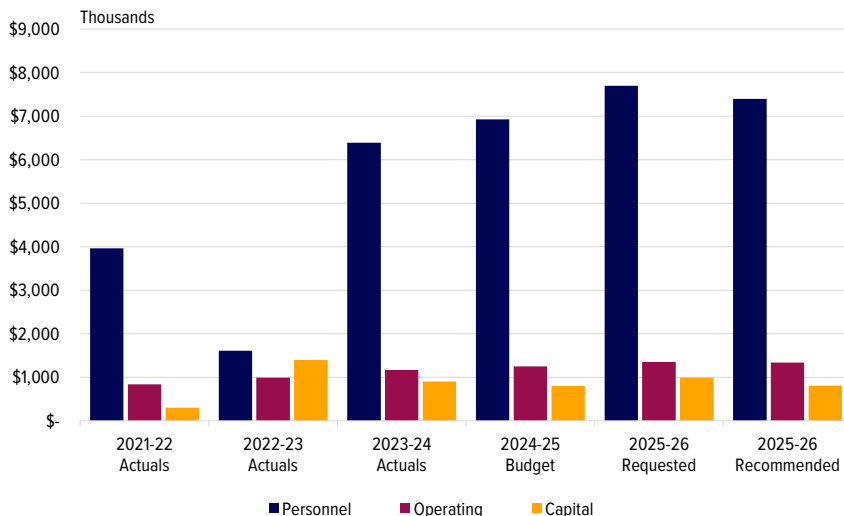
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	57.00	62.00	63.00	63.00	66.00	63.00	0.00
<b>Part Time Positions (FTEs)</b>	4.76	4.97	5.23	6.88	6.73	6.73	-0.15 ▼
<b>Total FTEs</b>	<b>61.76</b>	<b>66.97</b>	<b>68.23</b>	<b>69.88</b>	<b>72.73</b>	<b>69.73</b>	-0.15 ▼

**Budget**

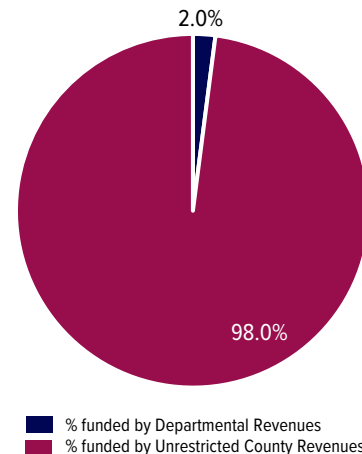
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	84,270	-	-	-	-	-	-
Restricted Intergovernmental	49,392	124,629	57,849	47,000	57,000	57,000	10,000 21.28%
Permits and Fees	66,280	78,719	92,157	81,085	81,085	81,085	-
Sales and Services	55,975	52,435	36,985	50,250	50,250	50,250	-
Miscellaneous	-	6,650	6,550	6,000	6,500	6,500	500 8.33%
<b>Total</b>	<b>255,916</b>	<b>262,433</b>	<b>193,541</b>	<b>184,335</b>	<b>194,835</b>	<b>194,835</b>	<b>10,500 5.70%</b>
<b>Expenditures</b>							
Personnel	3,958,957	1,605,988	6,389,781	6,925,026	7,693,271	7,393,530	468,504 6.77%
Operating	836,655	994,056	1,165,914	1,248,596	1,350,993	1,338,377	89,781 7.19%
Capital	299,985	1,396,242	901,404	799,871	990,102	805,763	5,892 0.74%
<b>Total</b>	<b>5,095,597</b>	<b>3,996,286</b>	<b>8,457,099</b>	<b>8,973,493</b>	<b>10,034,366</b>	<b>9,537,670</b>	<b>564,177 6.29%</b>
<b>Total Net Cost to County</b>	<b>4,839,680</b>	<b>3,733,853</b>	<b>8,263,558</b>	<b>8,789,158</b>	<b>9,839,531</b>	<b>9,342,835</b>	<b>\$ 553,677 6.30%</b>

\*A portion of salaries were covered by ARPA revenue loss money in FY2022-23.

**Net Impact to FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

Lee County Animal Control Officers handle vicious animal complaints, cruelty cases, problematic wildlife, injured animals, barking dogs, abandoned pets, and many other types of cases in which an animal needs help.

## Significant Changes

There are no significant changes for FY 2025-26.

## Staffing

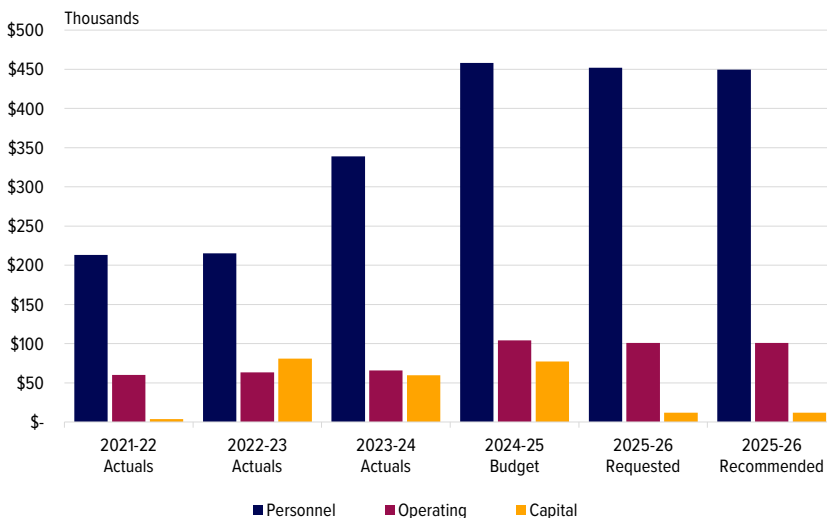
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	3.00	3.00	4.00	5.00	5.00	5.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

## Budget

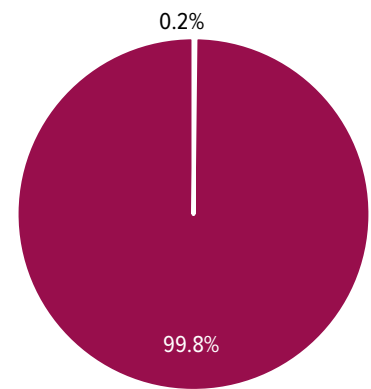
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Permits and Fees	935	450	300	500	1,000	1,000	500 100.00%
<b>Total</b>	<b>935</b>	<b>450</b>	<b>300</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>500 100.00%</b>
<b>Expenditures</b>							
Personnel	213,132	215,131	338,700	458,037	451,905	449,445	(8,592) -1.88%
Operating	59,834	63,448	65,767	104,028	101,024	101,024	(3,004) -2.89%
Capital	3,592	80,753	59,585	77,285	11,889	11,889	(65,396) -84.62%
<b>Total</b>	<b>276,558</b>	<b>359,332</b>	<b>464,052</b>	<b>639,350</b>	<b>564,818</b>	<b>562,358</b>	<b>(76,992) -12.04%</b>
<b>Total Net Cost to County</b>	<b>275,623</b>	<b>358,882</b>	<b>463,752</b>	<b>638,850</b>	<b>563,818</b>	<b>561,358</b>	<b>\$ (77,492) -12.13%</b>

^A portion of salaries were covered by ARPA revenue loss money in FY2022-23.

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



■ % funded by Departmental Revenues  
 ■ % funded by Unrestricted County Revenues

## Mission/Description

The Lee County Sheriff's Office partners with Lee County Schools to provide School Resource Officers in each school to protect and serve students, staff, and visitors.

## Significant Changes

There are no significant changes for FY 2025-26.

## Staffing

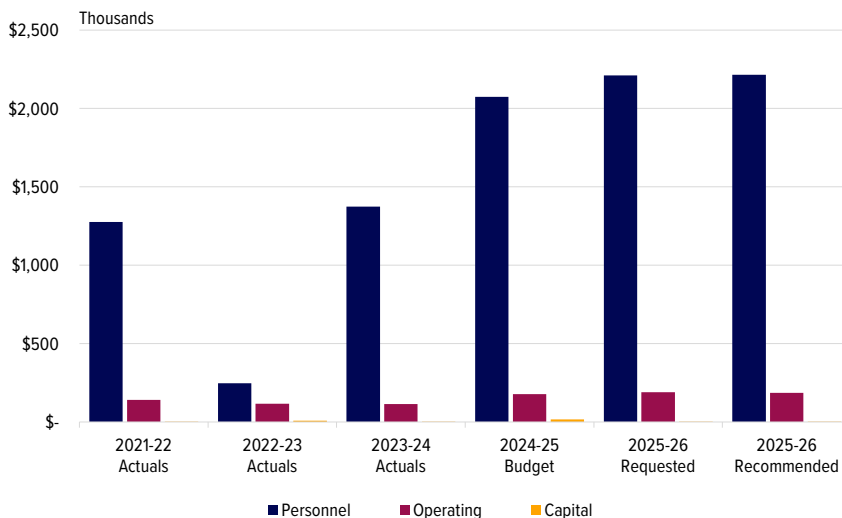
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	21.00	21.00	21.00	21.00	21.00	21.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	0.00

## Budget

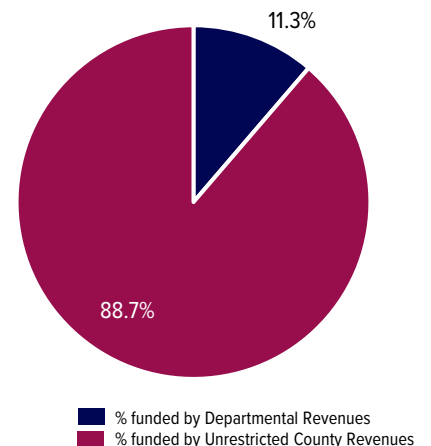
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	271,352	423,623	271,352	271,352	271,352	271,352	- -
<b>Total</b>	<b>271,352</b>	<b>423,623</b>	<b>271,352</b>	<b>271,352</b>	<b>271,352</b>	<b>271,352</b>	- <b>0.00%</b>
<b>Expenditures</b>							
Personnel	1,275,576	247,997	1,374,334	2,074,484	2,210,393	2,214,137	139,653 6.73%
Operating	140,511	116,859	113,808	178,330	189,431	186,431	8,101 4.54%
Capital	1,250	7,748	910	16,796	2,970	2,970	(13,826) -82.32%
<b>Total</b>	<b>1,417,337</b>	<b>372,605</b>	<b>1,489,052</b>	<b>2,269,610</b>	<b>2,402,794</b>	<b>2,403,538</b>	<b>133,928 5.90%</b>
<b>Total Net Cost to County</b>	<b>1,145,985</b>	<b>(51,018)</b>	<b>1,217,700</b>	<b>1,998,258</b>	<b>2,131,442</b>	<b>2,132,186</b>	<b>\$ 133,928 6.70%</b>

^A portion of salaries were covered by ARPA revenue loss money in FY2022-23.

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

The Communications division of the Lee County Sheriff's Office contains the Lee County dispatch team and works to coordinate proper responses when emergency calls are received.

## Significant Changes

There are no significant changes for FY 2025-26.

## Staffing

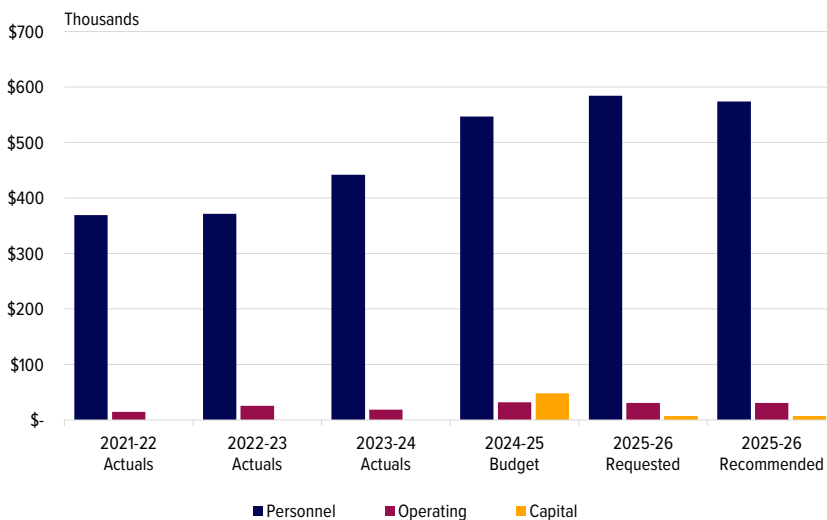
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Full Time Positions</b>	6.00	6.00	6.00	7.00	7.00	7.00	0.00	
<b>Part Time Positions (FTEs)</b>	0.41	0.05	0.05	0.53	0.53	0.53	0.00	
<b>Total FTEs</b>	<b>6.41</b>	<b>6.05</b>	<b>6.05</b>	<b>7.53</b>	<b>7.53</b>	<b>7.53</b>	<b>0.00</b>	

## Budget

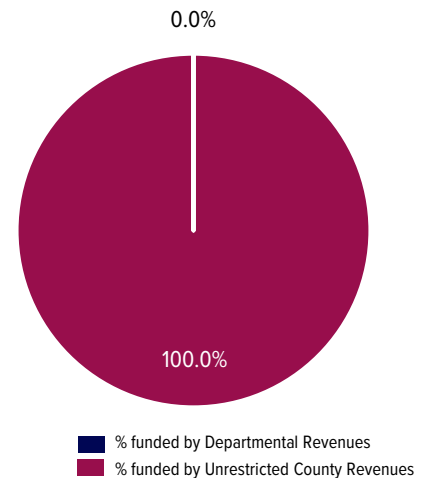
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Personnel	369,220	371,489	441,772	547,066	584,218	574,186	27,120	4.96%
Operating	14,734	25,809	18,457	31,692	30,928	30,928	(764)	-2.41%
Capital	-	-	-	48,260	6,874	6,874	(41,386)	-85.76%
<b>Total</b>	<b>383,954</b>	<b>397,298</b>	<b>460,229</b>	<b>627,018</b>	<b>622,020</b>	<b>611,988</b>	<b>(15,030)</b>	<b>-2.40%</b>
<b>Total Net Cost to County</b>	<b>383,954</b>	<b>397,298</b>	<b>460,229</b>	<b>627,018</b>	<b>622,020</b>	<b>611,988</b>	<b>\$ (15,030)</b>	<b>-2.40%</b>

^A portion of salaries were covered by ARPA revenue loss money in FY2022-23.

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

The Detention Facility is managed by a dedicated staff made up of an Administration Team, Transport Team, Special Operations Team and Four platoons of certified Correction Officers

## Significant Changes

There are no significant changes for FY 2025-26.

## Staffing

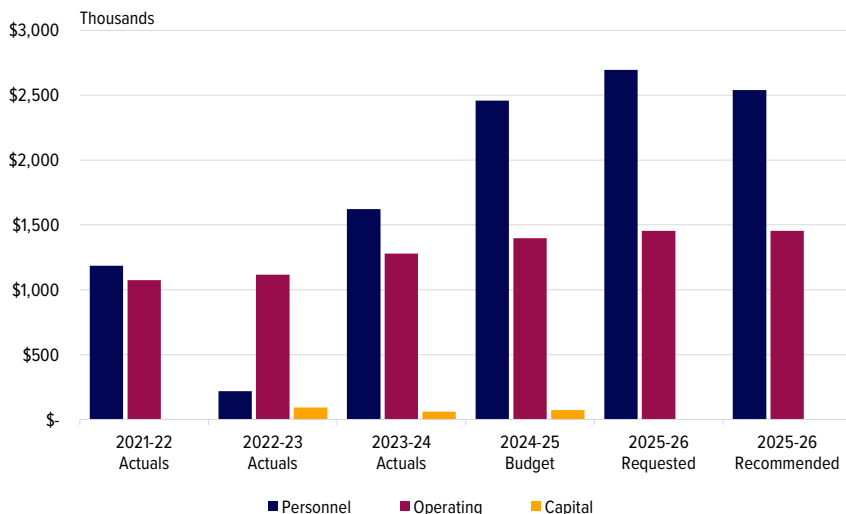
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	26.00	26.00	29.00	29.00	31.00	29.00	0.00
<b>Part Time Positions (FTEs)</b>	1.15	0.65	0.91	2.25	2.25	2.25	0.00
<b>Total FTEs</b>	<b>27.15</b>	<b>26.65</b>	<b>29.91</b>	<b>31.25</b>	<b>33.25</b>	<b>31.25</b>	0.00

## Budget

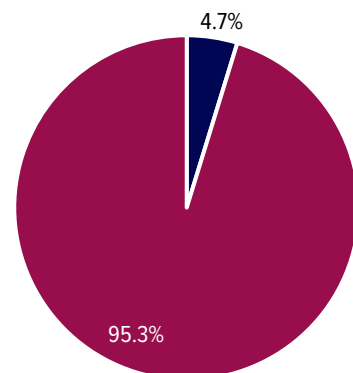
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	10,765	10,628	26,271	10,000	10,000	10,000	- -
Permits and Fees	115,924	64,683	68,528	59,500	69,500	69,500	10,000 16.81%
Sales and Services	64,234	50,780	71,047	50,000	50,000	50,000	- -
Miscellaneous	52,879	68,821	50,898	60,000	60,000	60,000	- -
<b>Total</b>	<b>243,802</b>	<b>194,912</b>	<b>216,743</b>	<b>179,500</b>	<b>189,500</b>	<b>189,500</b>	<b>10,000 5.57%</b>
<b>Expenditures</b>							
Personnel	1,185,321	217,064	1,622,507	2,457,851	2,696,551	2,540,268	82,417 3.35%
Operating	1,073,539	1,116,996	1,279,313	1,397,796	1,454,025	1,454,025	56,229 4.02%
Capital	3,835	91,467	58,924	71,252	-	-	(71,252) -100.00%
<b>Total</b>	<b>2,262,694</b>	<b>1,425,527</b>	<b>2,960,745</b>	<b>3,926,899</b>	<b>4,150,576</b>	<b>3,994,293</b>	<b>67,394 1.72%</b>
<b>Total Net Cost to County</b>	<b>2,018,893</b>	<b>1,230,615</b>	<b>2,744,001</b>	<b>3,747,399</b>	<b>3,961,076</b>	<b>3,804,793</b>	<b>\$ 57,394 1.53%</b>

^A portion of salaries were covered by ARPA revenue loss money in FY2022-23.

**Net Impact to FY26 Budget**



Departmental Funding Breakdown



■ % funded by Departmental Revenues  
 ■ % funded by Unrestricted County Revenues

# E-911 Communications

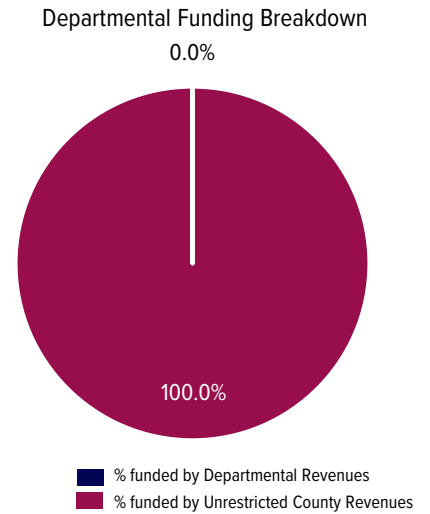
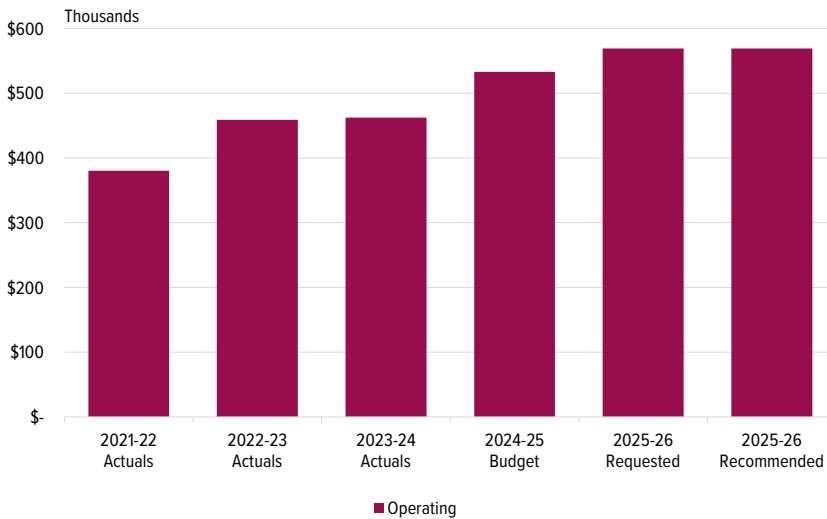
## Mission/Description

Lee County pays the City of Sanford for a portion of the City's 911 Communications Department based on the number of called routed to the Lee County Sheriff's Office through the 911 center.

## Significant Changes

There are no significant changes for FY 2025-26

Budget									
		2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>		-	-	-	-	-	-	-	-
<b>Expenditures</b>									
Operating		380,261	458,608	462,296	532,891	569,183	569,183	36,292	6.81%
	<b>Total</b>	<b>380,261</b>	<b>458,608</b>	<b>462,296</b>	<b>532,891</b>	<b>569,183</b>	<b>569,183</b>	<b>36,292</b>	<b>6.81%</b>
	<b>Total Net Cost to County</b>	<b>380,261</b>	<b>458,608</b>	<b>462,296</b>	<b>532,891</b>	<b>569,183</b>	<b>569,183</b>	<b>\$ 36,292</b>	<b>6.81%</b>
								Net Impact to FY26 Budget	



# State Forestry (Fire Control)

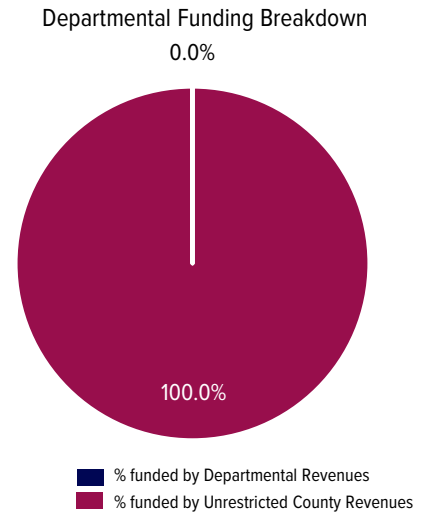
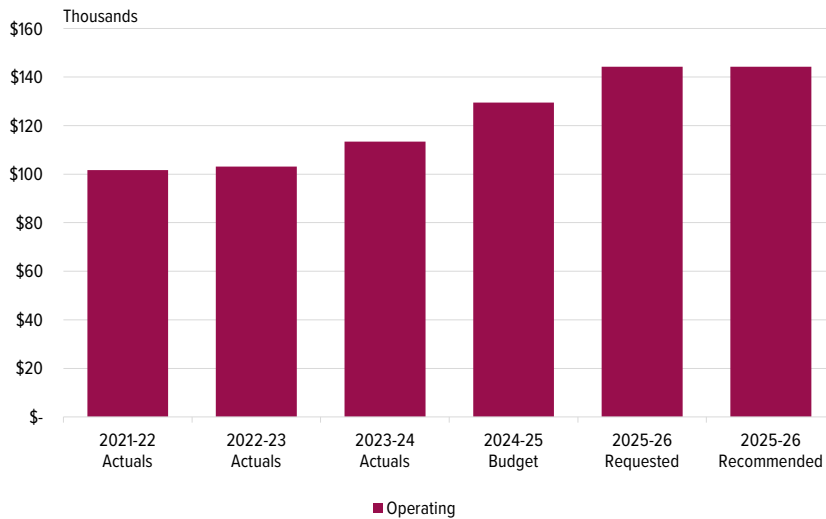
## Mission/Description

Lee County provides funding to our local State Forest district for fire control.

## Significant Changes

There are no significant changes for FY 2025-26

Budget										
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget			
<b>Revenues</b>	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>										
Operating	101,701	103,078	113,435	129,497	144,227	144,227	14,730	11.37%		
<b>Total</b>	<b>101,701</b>	<b>103,078</b>	<b>113,435</b>	<b>129,497</b>	<b>144,227</b>	<b>144,227</b>	<b>14,730</b>	<b>11.37%</b>		
<b>Total Net Cost to County</b>	<b>101,701</b>	<b>103,078</b>	<b>113,435</b>	<b>129,497</b>	<b>144,227</b>	<b>144,227</b>	<b>\$ 14,730</b>	<b>11.37%</b>	<b>Net Impact to FY26 Budget</b>	



# State Services

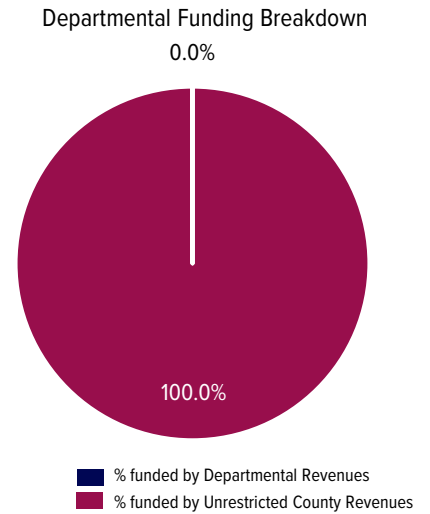
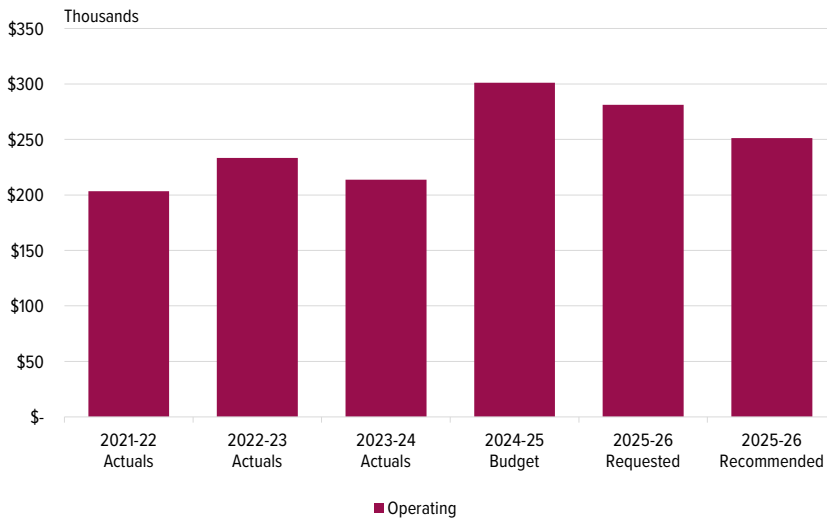
## Mission/Description

Lee County pays for the services of the State Medical Examiner along with other various state services.

## Significant Changes

There are no significant changes for FY 2025-26

Budget							
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>	-	-	-	-	-	-	-
<b>Expenditures</b>							
Operating	203,222	233,225	213,650	301,200	281,200	251,200	(50,000) -16.60%
<b>Total</b>	<b>203,222</b>	<b>233,225</b>	<b>213,650</b>	<b>301,200</b>	<b>281,200</b>	<b>251,200</b>	<b>(50,000) -16.60%</b>
<b>Total Net Cost to County</b>	<b>203,222</b>	<b>233,225</b>	<b>213,650</b>	<b>301,200</b>	<b>281,200</b>	<b>251,200</b>	<b>\$ (50,000) -16.60%</b>
							<b>Net Impact to FY26 Budget</b>



# Emergency Medical Services (EMS)

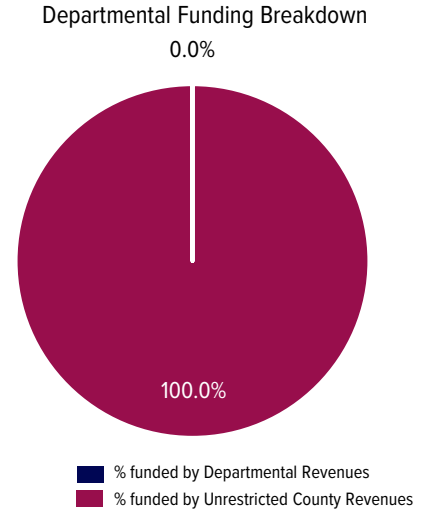
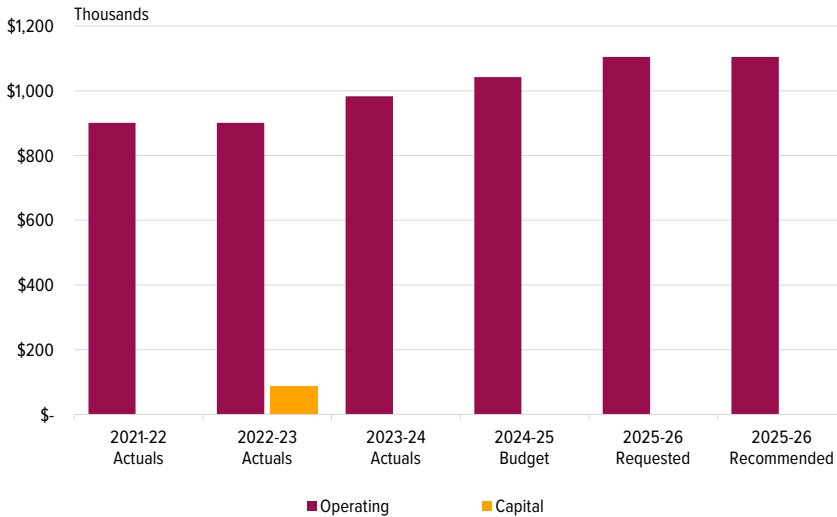
## Mission/Description

Lee County Government contracts for the provision of emergency medical services with FirstHealth. The current franchise agreement with FirstHealth is set to expire June 30, 2026. The County will need to conduct a request for proposals process as a procurement method to ensure to undistracted continuation of service.

## Significant Changes

No significant increase in fees has been requested at this time. It is important to note that the current contract for EMS services will expire at the end of June 2026. Staff along with the EMS Advisory Committee are in the process of procuring a service provider for the term following the expiration of the current contract.

Budget								
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Operating	900,667	901,360	983,262	1,042,256	1,104,794	1,104,794	62,538	6.00%
Capital	-	88,490	-	-	-	-	-	-
<b>Total</b>	<b>900,667</b>	<b>989,850</b>	<b>983,262</b>	<b>1,042,256</b>	<b>1,104,794</b>	<b>1,104,794</b>	<b>62,538</b>	<b>6.00%</b>
<b>Total Net Cost to County</b>	<b>900,667</b>	<b>989,850</b>	<b>983,262</b>	<b>1,042,256</b>	<b>1,104,794</b>	<b>1,104,794</b>	<b>\$ 62,538</b>	<b>6.00%</b>
							<b>Net Impact to FY26 Budget</b>	



## Mission/Description

The mission of the Lee County Office of Emergency Services is to develop and maintain a comprehensive emergency management program in order to reduce or eliminate the vulnerability of our citizens to natural and/or man-made hazards and to respond quickly and appropriately to emergencies, if they occur.

## Significant Changes

The FY 25-26 budget for Emergency Management includes the replacement of chairs in the Emergency Operations Center, the purchase of a remotely operateve vehicle (grant funded), and the replacement of a Hazardous Materials Supply trailer. It is important to note that there is an increase in rent on lease storage space due to the space that was vacated in May of 2025 and need to acquire new space to meet the needs of the Sheriff, Fire Marshal, and Emergency Management. The increase is mainly due to space needs and the difference in market rates between the time the previous lease was established and the price of current available space.

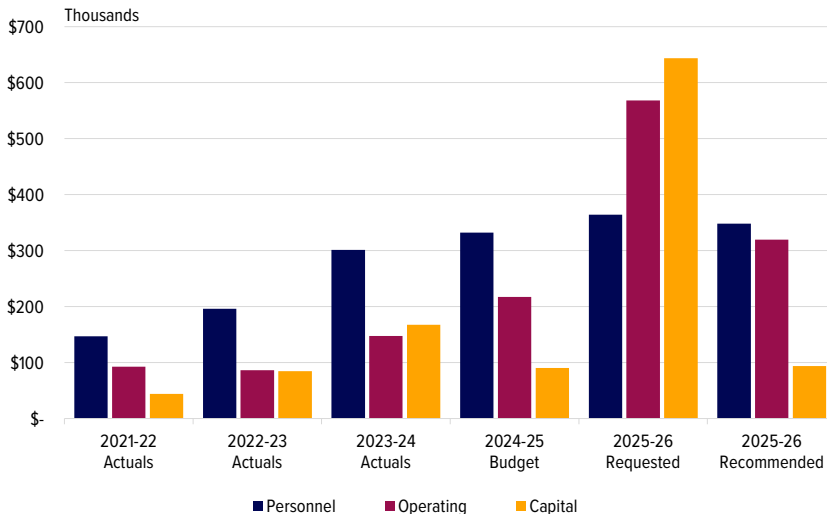
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	2.00	3.00	3.00	3.00	3.00	3.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.50	0.00	0.00
<b>Total FTEs</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.00</b>	<b>0.00</b>

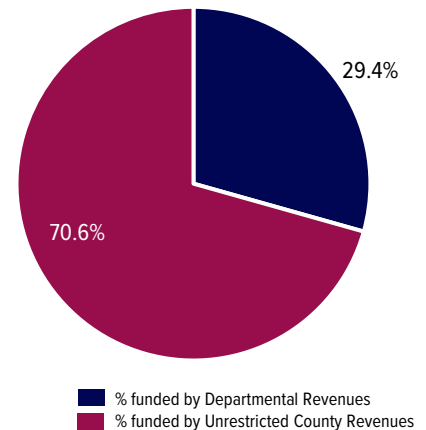
## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Federal and State Grants	34,424	35,999	77,303	103,057	148,483	148,483	45,426	44.08%
Miscellaneous	75,000	75,700	75,000	75,000	75,000	75,000	-	-
<b>Total</b>	<b>109,424</b>	<b>111,699</b>	<b>152,303</b>	<b>178,057</b>	<b>223,483</b>	<b>223,483</b>	<b>45,426</b>	<b>25.51%</b>
<b>Expenditures</b>								
Personnel	147,124	196,061	301,428	332,215	364,040	347,842	15,627	4.70%
Operating	92,472	86,167	147,387	217,243	567,967	319,567	102,324	47.10%
Capital	44,128	84,727	167,456	90,195	643,520	93,520	3,325	3.69%
<b>Total</b>	<b>283,724</b>	<b>366,955</b>	<b>616,271</b>	<b>639,653</b>	<b>1,575,527</b>	<b>760,929</b>	<b>121,276</b>	<b>18.96%</b>
<b>Total Net Cost to County</b>	<b>174,300</b>	<b>255,256</b>	<b>463,968</b>	<b>461,596</b>	<b>1,352,044</b>	<b>537,446</b>	<b>\$ 75,850</b>	<b>16.43%</b>

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

The mission of the Lee County Fire Marshal is to provide the citizens of Lee County the ability to create safer communities through coordinated training, education, prevention, investigation, emergency response and leadership.

## Significant Changes

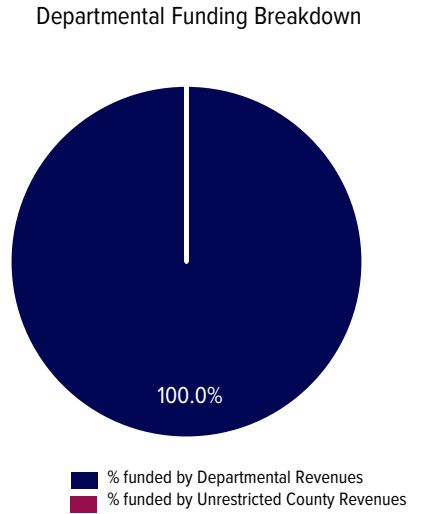
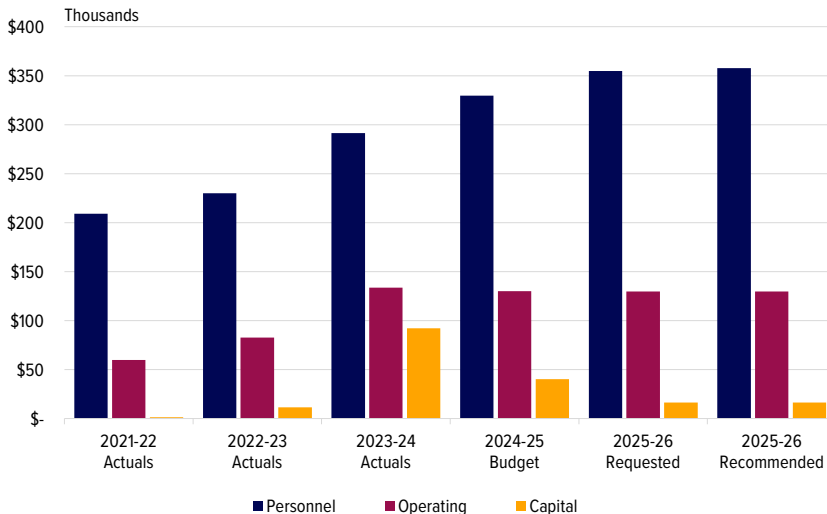
No significant changes were included in the FY 25-26 budget.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	3.00	2.00	3.00	3.00	3.00	3.00	0.00
<b>Part Time Positions (FTEs)</b>	0.12	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>3.12</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Transfers	350,293	353,698	465,600	448,491	562,457	562,457	113,966 25.41%
Sales and Services	3,216	3,192	9,769	6,000	6,000	6,000	- -
<b>Total</b>	<b>353,509</b>	<b>356,890</b>	<b>475,369</b>	<b>454,491</b>	<b>568,457</b>	<b>568,457</b>	<b>113,966 25.08%</b>
<b>Expenditures</b>							
Personnel	209,089	229,934	291,333	329,542	354,839	357,567	28,025 8.50%
Operating	59,819	82,524	133,753	129,949	129,832	129,832	(117) -0.09%
Capital	1,194	11,373	92,097	40,073	16,467	16,467	(23,606) -58.91%
<b>Total</b>	<b>270,102</b>	<b>323,831</b>	<b>517,184</b>	<b>499,564</b>	<b>501,138</b>	<b>503,866</b>	<b>4,302 0.86%</b>
<b>Total Net Cost to County</b>	<b>(83,407)</b>	<b>(33,059)</b>	<b>41,814</b>	<b>45,073</b>	<b>(67,319)</b>	<b>(64,591)</b>	<b>\$ (109,664) -243.30%</b> Net Impact to FY26 Budget



**Mission/Description**

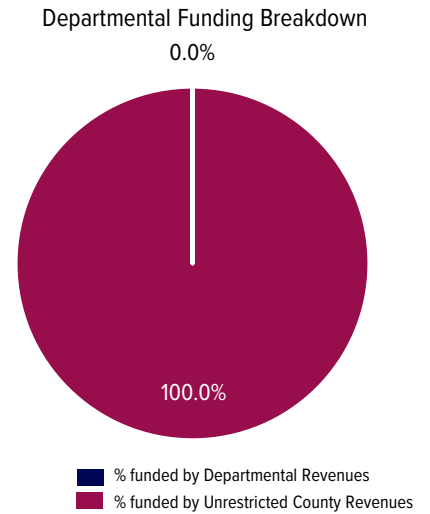
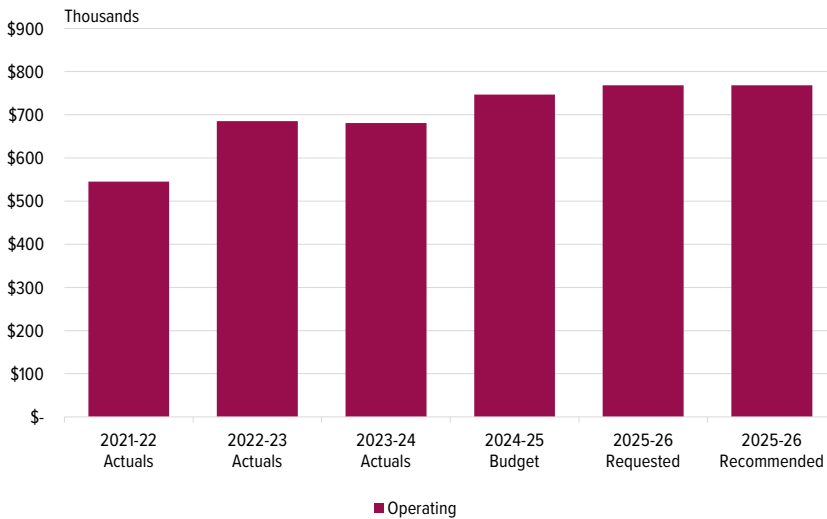
Lee County contracts with the City of Sanford to provide planning and community development services for the County.

**Significant Changes**

The City determines the County's annual cost for planning services. There have been significant increases in personnel and operating costs that necessitate the increase in FY 2025-26.

**Budget**

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Operating	544,825	685,574	680,579	746,592	768,601	768,601	22,009	2.95%
<b>Total</b>	<b>544,825</b>	<b>685,574</b>	<b>680,579</b>	<b>746,592</b>	<b>768,601</b>	<b>768,601</b>	<b>22,009</b>	<b>2.95%</b>
<b>Total Net Cost to County</b>	<b>544,825</b>	<b>685,574</b>	<b>680,579</b>	<b>746,592</b>	<b>768,601</b>	<b>768,601</b>	<b>\$ 22,009</b>	<b>2.95%</b>
							Net Impact to FY26 Budget	



## Mission/Description

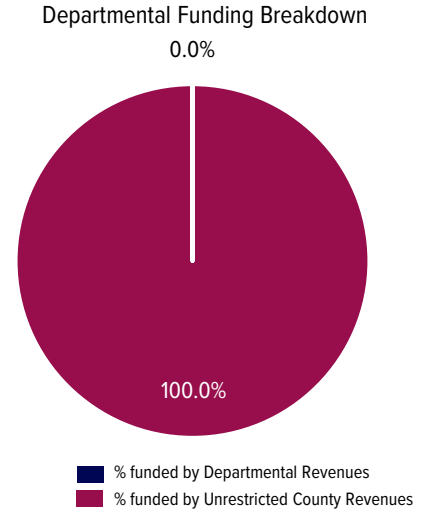
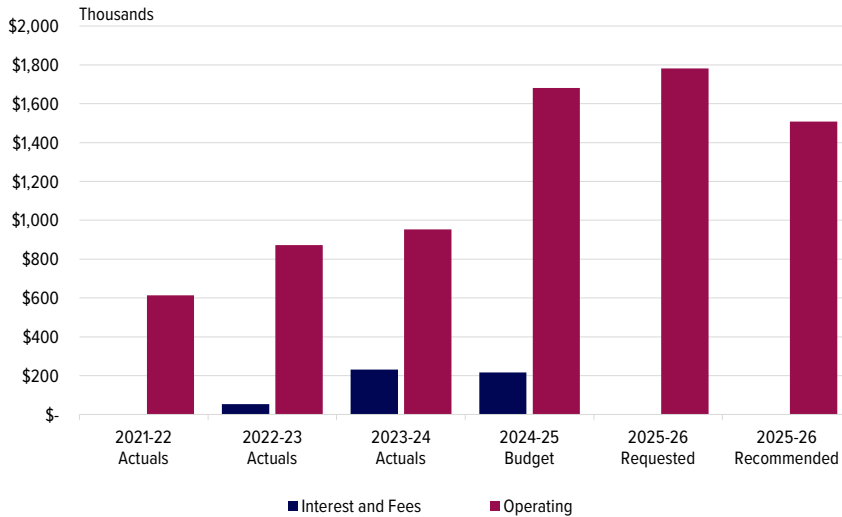
Lee County contracts with the Sanford Area Growth Alliance (SAGA) for economic development. This budget includes the SAGA contracted service budget, maximum incentives due to applicable businesses, and interest split due on the shell building in Central Carolina Enterprise Park.

## Significant Changes

The total recommended budget for Economic Development is \$1,508,074, a decrease of \$388,106 or 20.47%. The recommended budget includes \$1,098,604 for incentives. Incentives in FY 2025-26 are \$222,479 lower than the FY 2024-25 budget.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Interest and Fees	-	53,126	231,252	215,627	-	-	(215,627)	-100.00%
Operating	612,685	872,324	953,433	1,680,553	1,781,178	1,508,074	(172,479)	-10.26%
<b>Total</b>	<b>612,685</b>	<b>925,450</b>	<b>1,184,685</b>	<b>1,896,180</b>	<b>1,781,178</b>	<b>1,508,074</b>	<b>(388,106)</b>	<b>-20.47%</b>
<b>Total Net Cost to County</b>	<b>612,685</b>	<b>925,450</b>	<b>1,184,685</b>	<b>1,896,180</b>	<b>1,781,178</b>	<b>1,508,074</b>	<b>\$ (388,106)</b>	<b>-20.47%</b>
							<b>Net Impact to FY26 Budget</b>	



## Mission/Description

North Carolina Cooperative Extension partners with communities to deliver education, technology, and services that enrich the lives, land and economy of North Carolinians.

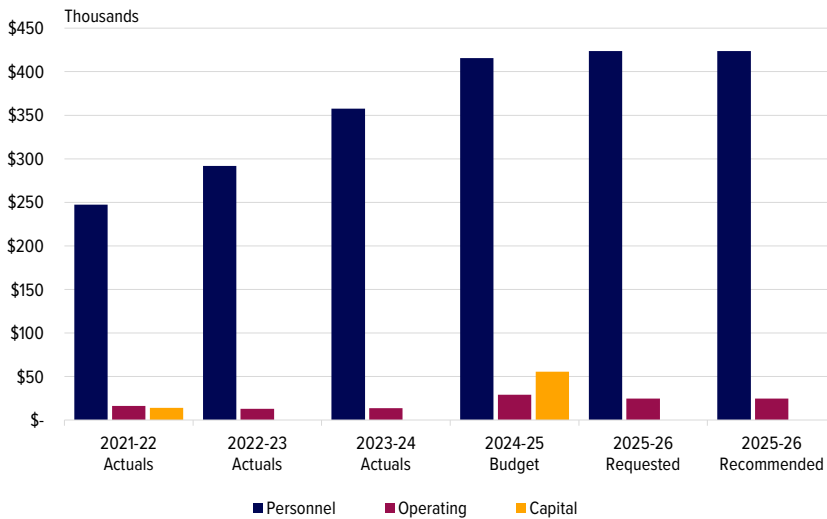
## Significant Changes

The recommended FY 25-26 budget for Cooperative Extension includes 10% county share for a new Small Farms Agent position.

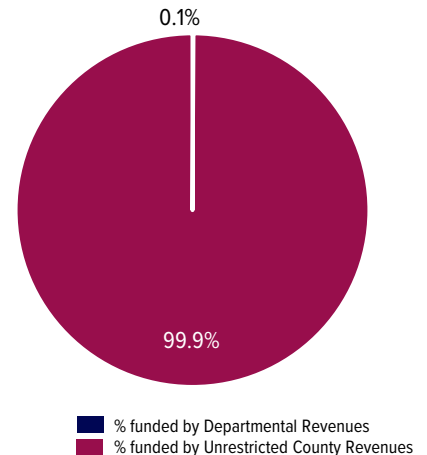
## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Sales and Services	400	400	400	400	400	400	-	-
<b>Total</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	-	<b>0.00%</b>
<b>Expenditures</b>								
Personnel	247,419	291,960	357,638	415,563	423,549	423,549	7,986	1.92%
Operating	16,300	12,754	13,578	28,871	24,630	24,630	(4,241)	-14.69%
Capital	13,944	-	-	55,315	-	-	(55,315)	-100.00%
<b>Total</b>	<b>277,663</b>	<b>304,714</b>	<b>371,216</b>	<b>499,749</b>	<b>448,179</b>	<b>448,179</b>	<b>(51,570)</b>	<b>-10.32%</b>
<b>Total Net Cost to County</b>	<b>277,263</b>	<b>304,314</b>	<b>370,816</b>	<b>499,349</b>	<b>447,779</b>	<b>447,779</b>	<b>\$ (51,570)</b>	<b>-10.33%</b>

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

The mission of the Lee Soil & Water Conservation District is to ensure a quality urban and rural environment through protection, restoration, and improvements of our soil, water, and related resources.

## Significant Changes

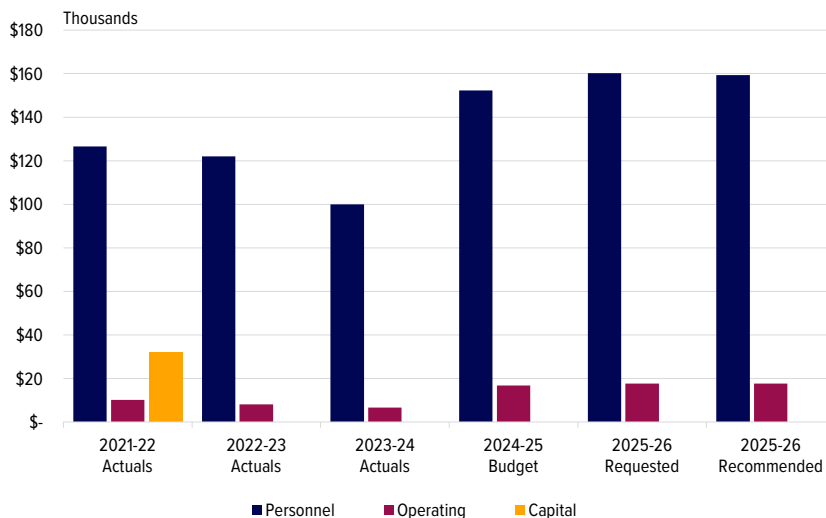
No expansion items or significant changes were included in the FY 25-26 budget.

## Staffing

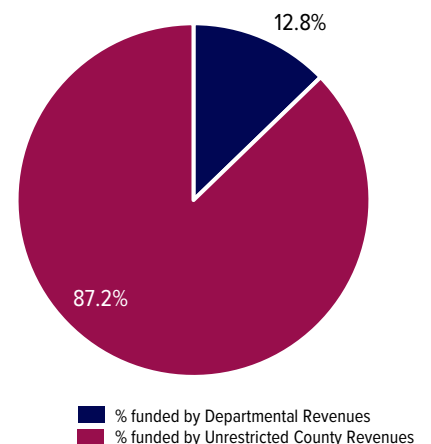
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	2.00	2.00	2.00	2.00	2.00	2.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	22,893	22,584	22,584	22,584	22,584	22,584	- -
<b>Total</b>	<b>22,893</b>	<b>22,584</b>	<b>22,584</b>	<b>22,584</b>	<b>22,584</b>	<b>22,584</b>	<b>- 0.00%</b>
<b>Expenditures</b>							
Personnel	126,542	121,936	99,978	152,247	160,271	159,287	7,040 4.62%
Operating	10,102	8,025	6,596	16,718	17,637	17,637	919 5.50%
Capital	32,018	-	-	-	-	-	- -
<b>Total</b>	<b>168,661</b>	<b>129,961</b>	<b>106,574</b>	<b>168,965</b>	<b>177,908</b>	<b>176,924</b>	<b>7,959 4.71%</b>
<b>Total Net Cost to County</b>	<b>145,768</b>	<b>107,377</b>	<b>83,990</b>	<b>146,381</b>	<b>155,324</b>	<b>154,340</b>	<b>\$ 7,959 5.44%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



## Mission/Description

The mission of the Health Department is to promote better health and a safe environment for all Lee County residents.

## Significant Changes

No significant changes were included in the FY 25-26 budget.

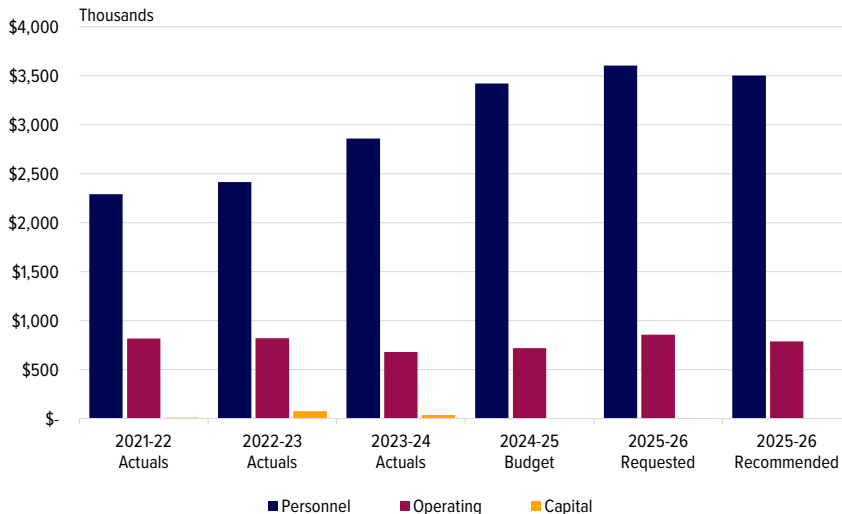
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	35.00	37.00	35.00	37.00	37.00	37.00	0.00
<b>Part Time Positions (FTEs)</b>	0.02	0.01	0.00	0.00	0.17	0.00	0.00
<b>Total FTEs</b>	<b>35.02</b>	<b>37.01</b>	<b>35.00</b>	<b>37.00</b>	<b>37.17</b>	<b>37.00</b>	<b>0.00</b>

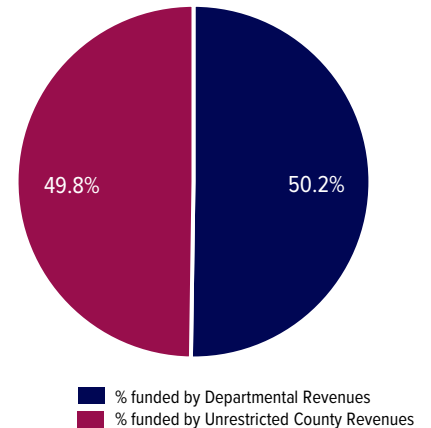
## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Federal and State Grants	1,455,458	1,391,813	1,209,753	1,203,023	1,350,458	1,271,871	68,848	5.72%
Sales and Services	619,527	817,076	725,293	889,825	868,403	882,216	(7,609)	-0.86%
<b>Total</b>	<b>2,074,984</b>	<b>2,208,888</b>	<b>1,935,046</b>	<b>2,092,848</b>	<b>2,218,861</b>	<b>2,154,087</b>	<b>61,239</b>	<b>2.93%</b>
<b>Expenditures</b>								
Personnel	2,288,556	2,414,289	2,858,086	3,420,295	3,601,822	3,501,093	80,798	2.36%
Operating	815,616	819,665	678,642	719,854	854,820	787,254	67,400	9.36%
Capital	11,232	74,650	36,359	-	1,200	-	-	-
<b>Total</b>	<b>3,115,405</b>	<b>3,308,603</b>	<b>3,573,087</b>	<b>4,140,149</b>	<b>4,457,842</b>	<b>4,288,347</b>	<b>148,198</b>	<b>3.58%</b>
<b>Total Net Cost to County</b>	<b>1,040,421</b>	<b>1,099,715</b>	<b>1,638,041</b>	<b>2,047,301</b>	<b>2,238,981</b>	<b>2,134,260</b>	<b>\$ 86,959</b>	<b>4.25%</b>

Net Impact to  
FY26 Budget



Departmental Funding Breakdown



## Mission/Description

The Lee County Animal Shelter is committed to protecting the health, safety and welfare of its people and pets. Our mission is to temporarily house unwanted animals and aid in the rehoming process, as well as educate and provide resources to our public about Lee County Animal Ordinances and NC Animal Laws.

## Significant Changes

FY 24-25 recommended budget includes an increase in building maintenance for the power washing of the building, kennels, concrete, and signage as well as adding gravel to the parking lot. No significant changes to the FY 25-26 budget.

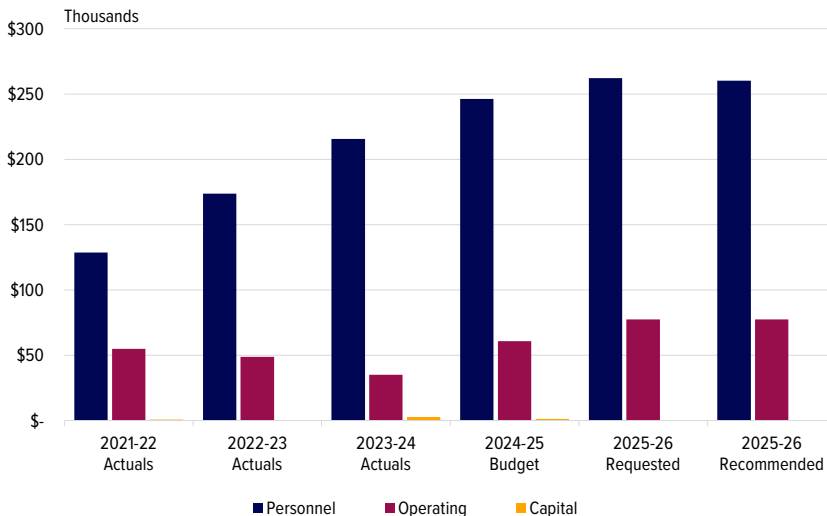
## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	3.00	3.00	4.00	4.00	4.00	4.00	0.00
<b>Part Time Positions (FTEs)</b>	0.01	0.33	0.00	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>3.01</b>	<b>3.33</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

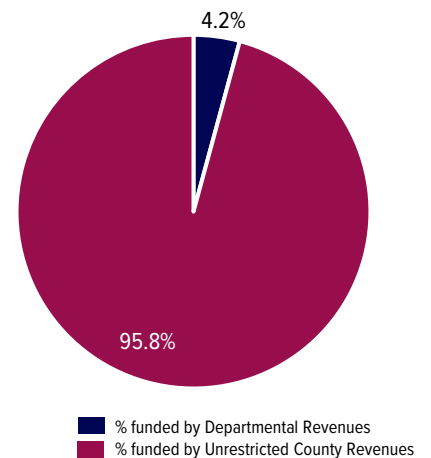
## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Permits and Fees	10,906	10,376	8,889	9,367	13,319	13,319	3,952 42.19%
Miscellaneous	76	5,425	935	780	937	937	157 20.13%
<b>Total</b>	<b>10,982</b>	<b>15,801</b>	<b>9,824</b>	<b>10,147</b>	<b>14,256</b>	<b>14,256</b>	<b>4,109 40.49%</b>
<b>Expenditures</b>							
Personnel	128,718	173,724	215,539	246,168	262,205	260,237	14,069 5.72%
Operating	54,935	48,645	35,094	60,827	77,438	77,438	16,611 27.31%
Capital	743	-	2,794	1,187	-	-	(1,187) -100.00%
<b>Total</b>	<b>184,396</b>	<b>222,369</b>	<b>253,427</b>	<b>308,182</b>	<b>339,643</b>	<b>337,675</b>	<b>29,493 9.57%</b>
<b>Total Net Cost to County</b>	<b>173,414</b>	<b>206,568</b>	<b>243,603</b>	<b>298,035</b>	<b>325,387</b>	<b>323,419</b>	<b>\$ 25,384 8.52%</b>

**Net Impact to  
FY26 Budget**



Departmental Funding Breakdown



## Mission/Description

The mission of Lee County Environmental Health is to safeguard life, promote human health and protect the environment.

## Significant Changes

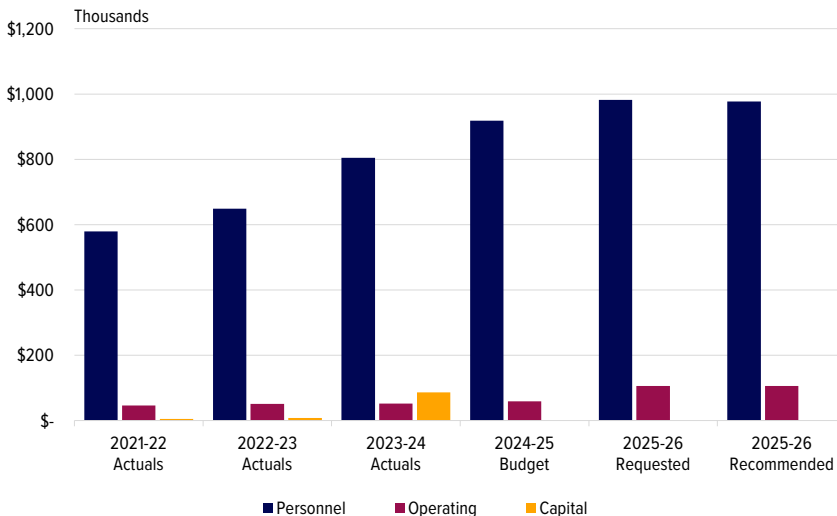
FY 24-25 recommended budget includes a reclassification of an Environmental Health Technician to an Environmental Health Intern to help assist the department in carrying out mandated services due to growth. FY 25-26 recommended budget includes a reclassification from an Environmental Health Intern to an Environmental Health Specialist to allow the position to carry out additional job functions. The fast growth in previous years led to an overoptimistic projection of fees for the FY 2024-25 budget. Projected fee collections from inspections has been decreased significantly for the upcoming year.

## Staffing

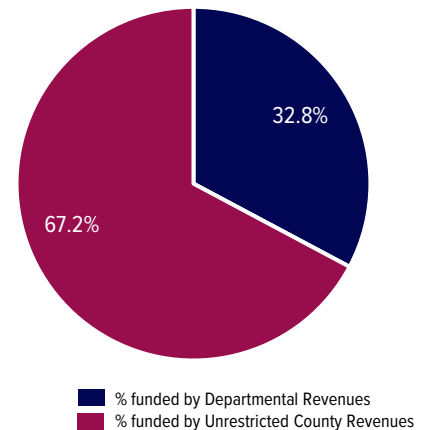
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	9.00	9.00	9.00	9.00	9.00	9.00	0.00
<b>Part Time Positions (FTEs)</b>	0.00	0.24	0.03	0.00	0.00	0.00	0.00
<b>Total FTEs</b>	<b>9.00</b>	<b>9.24</b>	<b>9.03</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	22,099	21,221	13,184	10,059	9,591	9,591	(468) -4.65%
Permits and Fees	219,253	189,082	248,553	521,513	345,600	345,600	(175,913) -33.73%
<b>Total</b>	<b>241,352</b>	<b>210,303</b>	<b>261,737</b>	<b>531,572</b>	<b>355,191</b>	<b>355,191</b>	<b>(176,381) -33.18%</b>
<b>Expenditures</b>							
Personnel	579,231	648,960	804,620	918,238	981,566	977,138	58,900 6.41%
Operating	46,311	50,689	52,368	58,814	105,989	105,989	47,175 80.21%
Capital	4,848	7,529	86,635	-	-	-	- -
<b>Total</b>	<b>630,391</b>	<b>707,178</b>	<b>943,622</b>	<b>977,052</b>	<b>1,087,555</b>	<b>1,083,127</b>	<b>106,075 10.86%</b>
<b>Total Net Cost to County</b>	<b>389,039</b>	<b>496,874</b>	<b>681,886</b>	<b>445,480</b>	<b>732,364</b>	<b>727,936</b>	<b>\$ 282,456 63.40%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



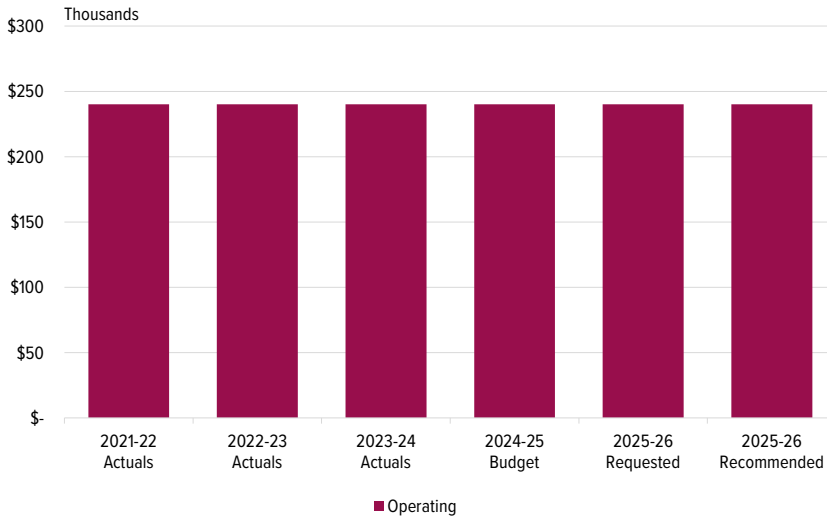
## Mission/Description

Lee County Government is required by law to provide mental health, developmental disability and substance use services through an area authority also referred to as the LME/MCO or local management entity/managed care organization.

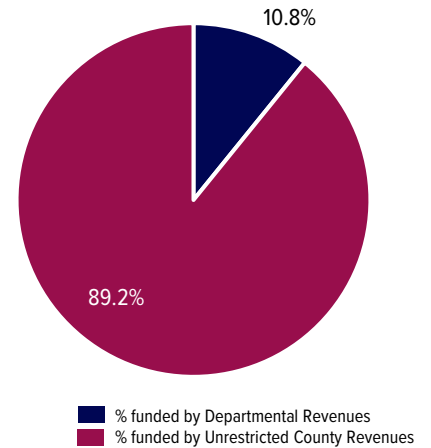
## Significant Changes

Effective January 1, 2024, Lee County transitioned from Sandhills Center, LME/MCO to Trillium Health Resources. Effective February 1, 2024, Trillium Health Resources is the Lee County's LME/MCO. Trillium has not requested a change in the annual Maintenance of Effort, MOE requested from Sandhills Center from prior years. FY 25-26 request remains the same.

Budget							
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Restricted Intergovernmental	34,270	27,496	26,512	26,000	26,000	26,000	- -
<b>Total</b>	<b>34,270</b>	<b>27,496</b>	<b>26,512</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>- 0.00%</b>
<b>Expenditures</b>							
Operating	240,000	240,000	240,000	240,000	240,000	240,000	- -
<b>Total</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>- 0.00%</b>
<b>Total Net Cost to County</b>	<b>205,730</b>	<b>212,504</b>	<b>213,488</b>	<b>214,000</b>	<b>214,000</b>	<b>214,000</b>	<b>\$ - 0.00%</b>
							<b>Net Impact to FY26 Budget</b>



Departmental Funding Breakdown



## Mission/Description

The mission of the Lee County Department of Social Services is to improve the quality of life for Lee County citizens by promoting health and well-being, fostering self-sufficiency, and protecting vulnerable populations.

## Significant Changes

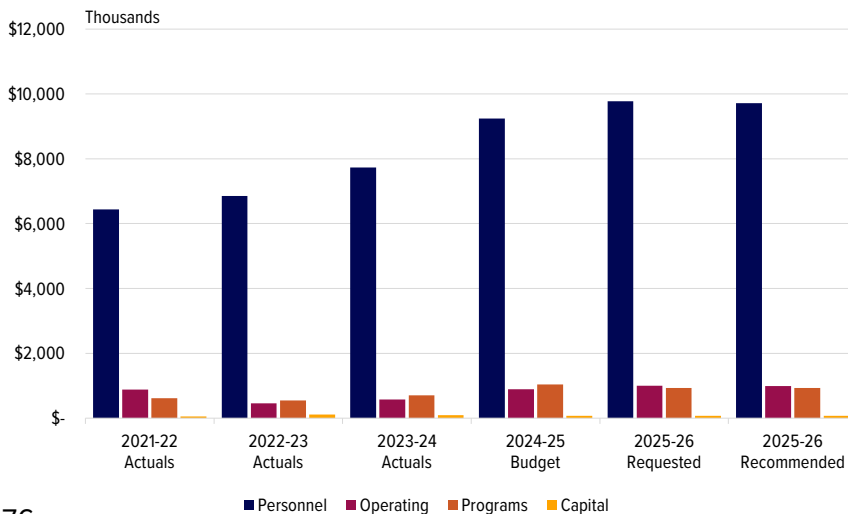
FY 25-26 recommended budget includes two reclassifications, a social worker II to social worker III based on assigned job duties and an Accounting Specialist II to Administrative Officer III to oversee the Consolidated Human Services Agency's finances. A social worker child protective services trainer is included in the budget request based on the recommendation made by NC DHHS, DSS. Other requests resulting in an increase include a vehicle purchase and a significant increase in technology to replace numerous computers due to a Windows upgrade.

## Staffing

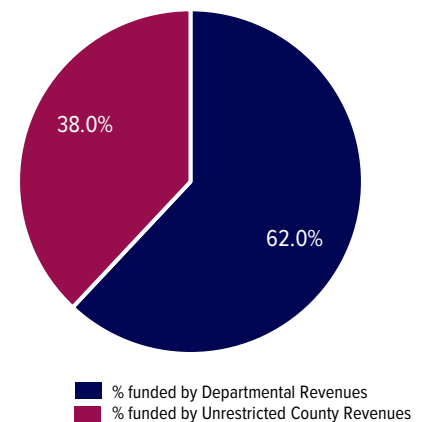
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	105.00	106.00	107.00	114.00	115.00	115.00	1.00 ▲
<b>Part Time Positions (FTEs)</b>	1.73	1.63	1.20	1.43	1.10	1.10	-0.33 ▼
<b>Total FTEs</b>	<b>106.73</b>	<b>107.63</b>	<b>108.20</b>	<b>115.43</b>	<b>116.10</b>	<b>116.10</b>	<b>0.67 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	5,134,323	5,649,863	5,903,627	7,027,344	7,195,689	7,195,689	168,345 2.40%
Sales and Services	40,767	34,296	37,626	22,400	71,780	55,792	33,392 149.07%
Miscellaneous	412,416	7,495	5,509	10,100	8,100	8,100	(2,000) -19.80%
<b>Total</b>	<b>5,587,506</b>	<b>5,691,654</b>	<b>5,946,762</b>	<b>7,059,844</b>	<b>7,275,569</b>	<b>7,259,581</b>	<b>199,737 2.83%</b>
<b>Expenditures</b>							
Personnel	6,437,871	6,855,833	7,729,546	9,239,904	9,771,366	9,714,786	474,882 5.14%
Operating	885,913	460,320	578,640	895,354	999,901	995,301	99,947 11.16%
Programs	612,985	547,385	699,486	1,040,030	926,654	929,030	(111,000) -10.67%
Capital	49,612	108,786	95,562	75,817	74,036	74,036	(1,781) -2.35%
<b>Total</b>	<b>7,986,381</b>	<b>7,972,324</b>	<b>9,103,234</b>	<b>11,251,105</b>	<b>11,771,957</b>	<b>11,713,153</b>	<b>462,048 4.11%</b>
<b>Total Net Cost to County</b>	<b>2,398,875</b>	<b>2,280,670</b>	<b>3,156,472</b>	<b>4,191,261</b>	<b>4,496,388</b>	<b>4,453,572</b>	<b>\$ 262,311 6.26%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



## Mission/Description

Community Support Services consists of Pre-trial, Re-entry and our Community Social Worker for Lee County Government and is housed in the Lee County Courthouse. This department provides resources to justice involved individuals through pre-trial diversion and re-entry services. Pre-Trial Services provides cost savings to the county by diverting eligible individuals from incarceration in the Lee County jail as they await trial. Re-entry services connects individuals that are justice involved to needed resources in an effort to reduce recidivism rates. The Community Social Worker connects community members to mental health services and other needed resources.

## Significant Changes

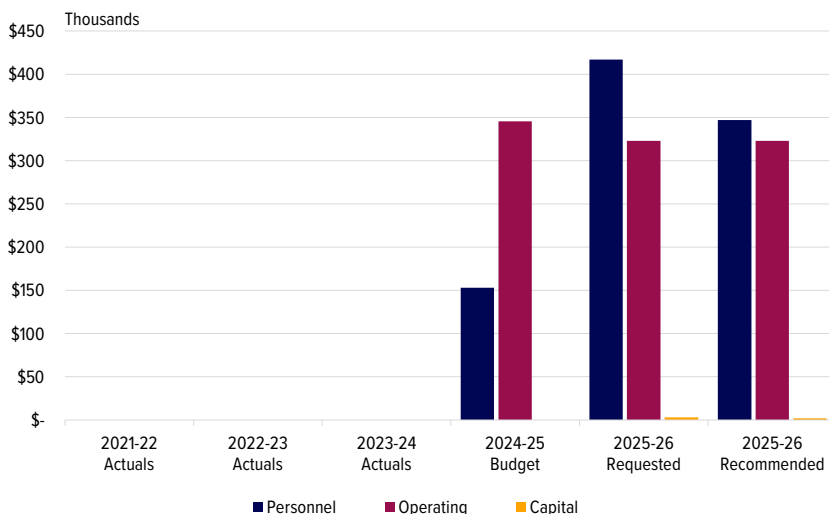
During FY 24-25, the department established the Lee County Re-entry Council and was awarded a grant to support re-entry efforts. FY 25-26 increases are related to the additional position for re-entry that is supported by this grant funding from the Department of Adult Corrections. In addition, Community Support Services is leading the effort in Lee County's Opioid Settlement Strategic Plan. The recommended budget supports the hiring of a part-time temporary position using Opioid Settlement Funds to assist with Strategic Planning implementation and mandated reporting requirements. During 2024, the pre-trial program cost avoided \$613,211.76 for the Lee County jail not to include medical related expenses. With the additional responsibilities of the Community Support Services Director and plans to increase GPS monitoring, the recommended budget also funds a Pre-Trial Coordinator that will be partially funded with Opioid Settlement Funds.

## Staffing

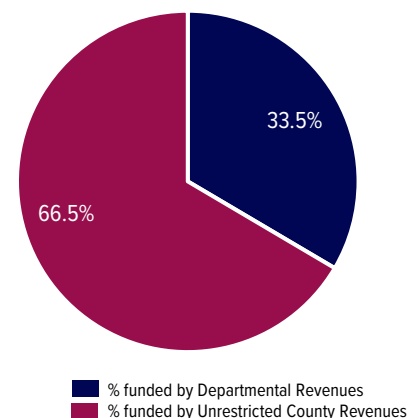
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	0.00	0.00	0.00	3.00	6.00	5.00	2.00 ▲
<b>Part Time Positions (FTEs)</b>	0.00	0.00	0.00	0.00	0.63	0.63	0.63 ▲
<b>Total FTEs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>6.63</b>	<b>5.63</b>	<b>2.63 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	-	-	-	-	225,000	225,000	225,000 <i>NEW</i>
<b>Total</b>	-	-	-	-	<b>225,000</b>	<b>225,000</b>	<b>225,000 <i>NEW</i></b>
<b>Expenditures</b>							
Personnel	-	-	-	153,032	416,761	346,962	193,930 126.73%
Operating	-	-	-	345,421	322,760	322,760	(22,661) -6.56%
Capital	-	-	-	-	3,228	2,152	2,152 <i>NEW</i>
<b>Total</b>	-	-	-	<b>498,453</b>	<b>742,749</b>	<b>671,874</b>	<b>173,421 34.79%</b>
<b>Total Net Cost to County</b>	-	-	-	<b>498,453</b>	<b>517,749</b>	<b>446,874</b>	<b>\$ (51,579) -10.35%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



# Human Services Non-Profits

## Mission/Description

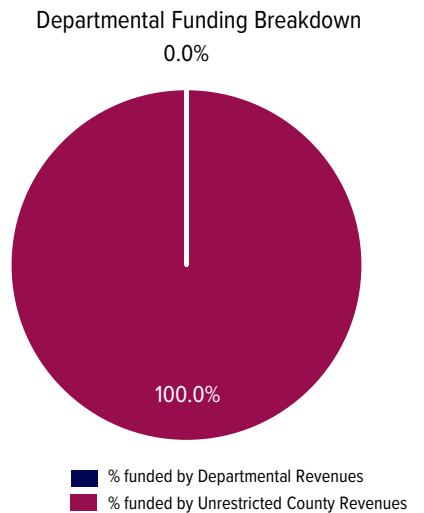
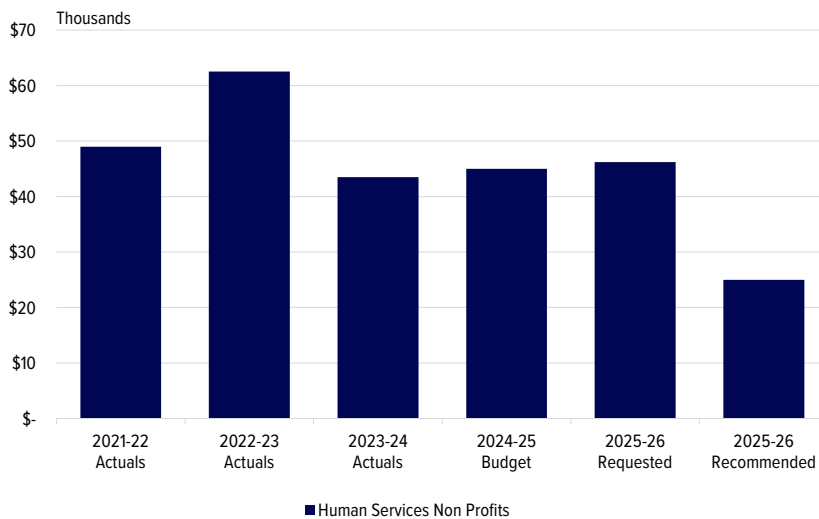
Lee County contracts with human services non-profits each year to help bridge gaps within the community. For FY 2024-25, non-profit funding will be completed on a reimbursement basis for contracted services.

## Significant Changes

The Boys & Girls Club is recommended to receive \$10,000. Haven is recommended to receive \$5,000. The Salvation Army is recommended to receive \$10,000.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Boys & Girls Club	10,000	10,000	10,000	10,000	10,000	10,000	-	-
Christians United Outreach Center	-	-	-	5,000	-	-	(5,000)	-100.00%
Family Promise	2,000	-	-	-	-	-	-	-
HAVEN of Lee County	12,000	10,000	10,000	10,000	10,000	5,000	(5,000)	-50.00%
Helping Hands Clinic	-	7,500	8,500	5,000	10,000	-	(5,000)	-100.00%
Lee County Industries	5,000	5,000	5,000	5,000	-	-	(5,000)	-100.00%
Lee County Veterans Council	-	20,000	-	-	-	-	-	-
Lending Paws a Hand	-	-	-	-	1,400	-	-	-
Outreach Mission	10,000	-	-	-	-	-	-	-
Scots for Youth, Inc.	-	-	-	-	4,800	-	-	-
The Salvation Army	10,000	10,000	10,000	10,000	10,000	10,000	-	-
<b>Total</b>	<b>49,000</b>	<b>62,500</b>	<b>43,500</b>	<b>45,000</b>	<b>46,200</b>	<b>25,000</b>	<b>(20,000)</b>	<b>-44.44%</b>
<b>Total Net Cost to County</b>	<b>49,000</b>	<b>62,500</b>	<b>43,500</b>	<b>45,000</b>	<b>46,200</b>	<b>25,000</b>	<b>\$ (20,000)</b>	<b>-44.44%</b>
							<b>Net Impact to FY26 Budget</b>	



## Mission/Description

The mission of the County of Lee Transit System is to provide a timely, safe, and efficient means of mobility to citizens.

## Significant Changes

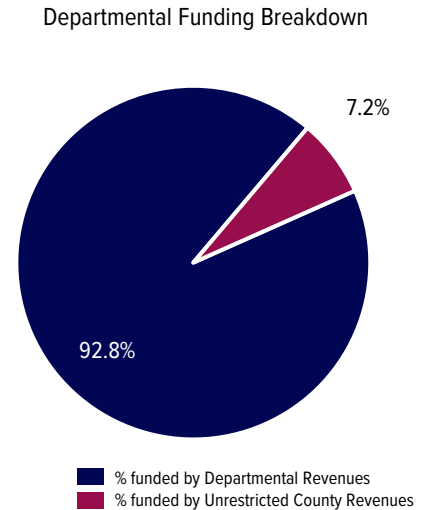
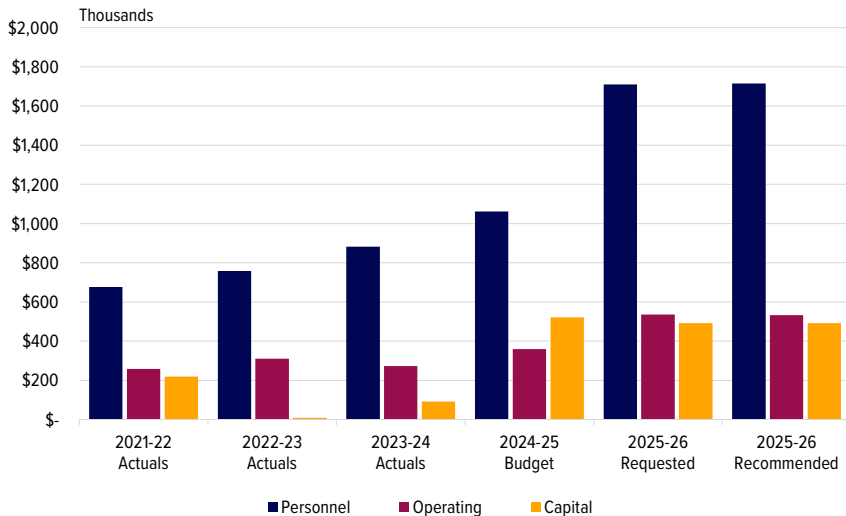
No significant changes were included in the FY 24-25 budget other than the recommended COLA and pay plan adjustments. FY 25-26 recommends the establishment of COLTS as a separate department from Senior Services. In May 2025, the Board approved the implementation of a microtransit system. With the expansion of COLTS and the implementation of microtransit, the recommended budget includes the reclassification of the Transportation Coordinator to Director, one full-time transit operator, an additional dispatcher and an increase in temporary salaries to support increased hours for microtransit. In addition, costs related to upgrading software and technology are also included in the recommended budget. These additional costs will be recouped in contracted services related to microtransit.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	4.00	4.00	4.00	5.00	7.00	7.00	2.00 ▲
<b>Part Time Positions (FTEs)</b>	10.60	13.78	14.50	19.46	29.91	29.91	10.45 ▲
<b>Total FTEs</b>	<b>14.60</b>	<b>17.78</b>	<b>18.50</b>	<b>24.46</b>	<b>36.91</b>	<b>36.91</b>	<b>12.45 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	779,756	654,485	505,446	893,726	899,038	899,038	5,312 0.59%
Sales and Services	315,187	398,335	493,828	986,745	1,744,024	1,644,024	657,279 66.61%
Miscellaneous	4,002	20,192	-	-	-	-	- -
<b>Total</b>	<b>1,098,945</b>	<b>1,073,012</b>	<b>999,274</b>	<b>1,880,471</b>	<b>2,643,062</b>	<b>2,543,062</b>	<b>662,591 35.24%</b>
<b>Expenditures</b>							
Personnel	676,240	757,833	881,644	1,061,981	1,709,776	1,715,087	653,106 61.50%
Operating	257,366	310,030	272,140	359,128	536,379	532,879	173,751 48.38%
Capital	219,423	7,823	91,538	521,298	491,000	491,000	(30,298) -5.81%
<b>Total</b>	<b>1,153,029</b>	<b>1,075,685</b>	<b>1,245,322</b>	<b>1,942,407</b>	<b>2,737,155</b>	<b>2,738,966</b>	<b>796,559 41.01%</b>
<b>Total Net Cost to County</b>	<b>54,084</b>	<b>2,674</b>	<b>246,048</b>	<b>61,936</b>	<b>94,093</b>	<b>195,904</b>	<b>\$ 133,968 216.30%</b> Net Impact to FY26 Budget



## Mission/Description

The mission of Lee County Senior Services is to provide a comprehensive assessment of the needs and opportunities associated with older adults and to fashion an achievable vision of successful aging in Lee County. Lee County Senior Services' mission statement is facilitated by the Enrichment Center, a building which serves as a focal point in the community where older adults meet to participate in activities and enhance their involvement in the community. The Center was developed for the purpose of providing an activity center for older adults who can function independently. It is a visible reminder in Lee County of the value and contributions of our older citizens.

## Significant Changes

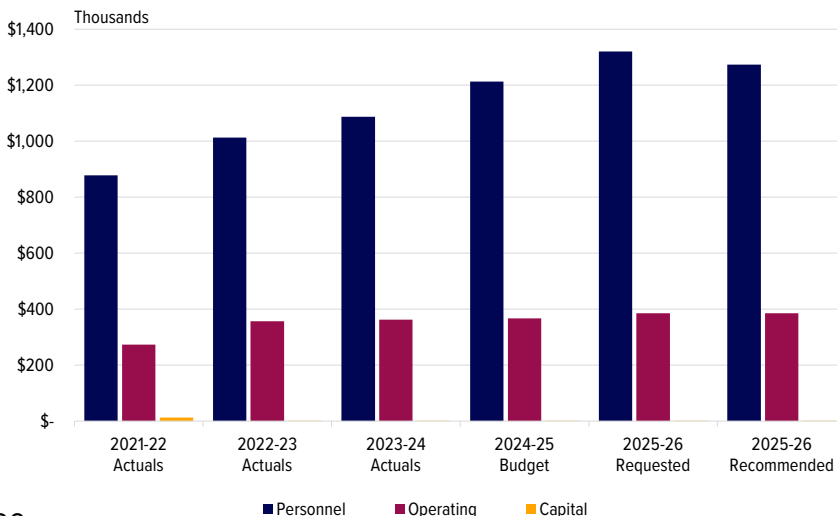
FY 25-26 has no significant changes.

## Staffing

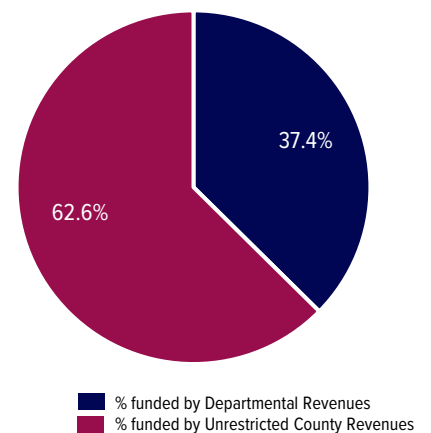
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	12.00	12.00	13.00	13.00	14.00	13.00	0.00
<b>Part Time Positions (FTEs)</b>	2.99	2.67	3.06	4.24	3.61	4.33	0.10 ▲
<b>Total FTEs</b>	<b>14.99</b>	<b>14.67</b>	<b>16.06</b>	<b>17.24</b>	<b>17.61</b>	<b>17.33</b>	<b>0.10 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	569,524	692,689	657,382	551,737	580,270	580,270	28,533 5.17%
Sales and Services	40,145	44,246	38,712	38,500	40,600	40,600	2,100 5.45%
Miscellaneous	-	584	282	-	-	-	- -
<b>Total</b>	<b>609,669</b>	<b>737,518</b>	<b>696,376</b>	<b>590,237</b>	<b>620,870</b>	<b>620,870</b>	<b>30,633 5.19%</b>
<b>Expenditures</b>							
Personnel	878,407	1,012,418	1,087,105	1,212,559	1,320,849	1,273,272	60,713 5.01%
Operating	272,965	356,927	361,860	366,525	385,280	385,280	18,755 5.12%
Capital	12,844	1,098	847	1,299	1,500	1,500	201 15.47%
<b>Total</b>	<b>1,164,215</b>	<b>1,370,442</b>	<b>1,449,813</b>	<b>1,580,383</b>	<b>1,707,629</b>	<b>1,660,052</b>	<b>79,669 5.04%</b>
<b>Total Net Cost to County</b>	<b>554,546</b>	<b>632,924</b>	<b>753,437</b>	<b>990,146</b>	<b>1,086,759</b>	<b>1,039,182</b>	<b>\$ 49,036 4.95%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



# Juvenile Crime Prevention Council (JCPC)

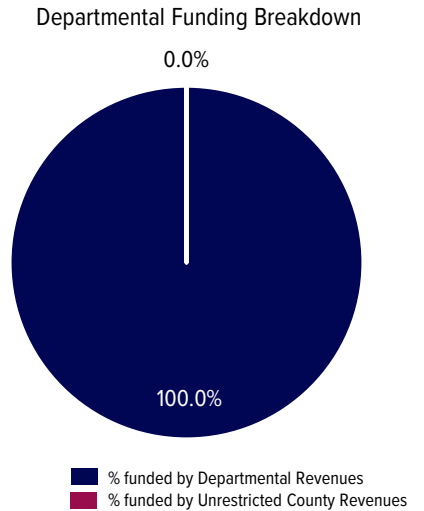
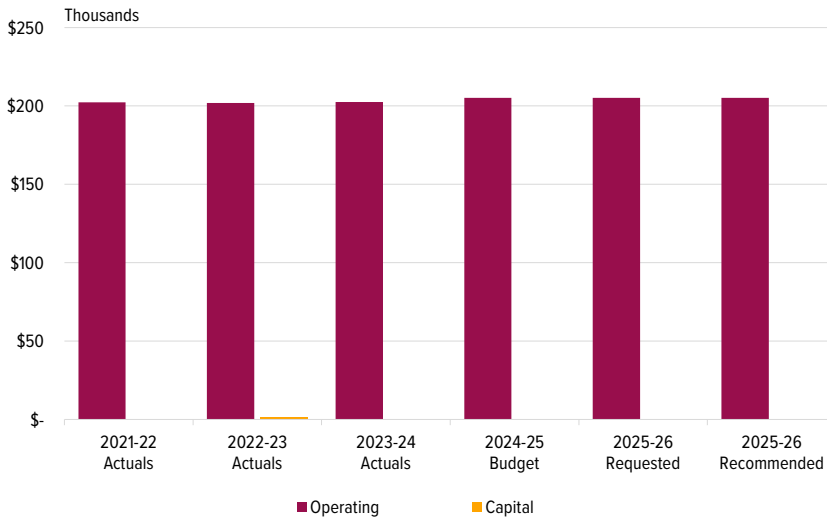
## Mission/Description

The Division of Juvenile Justice and Delinquency Prevention partners with Juvenile Crime Prevention Councils, JCPC, in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the county Board of Commissioners. The purpose of Lee County JCPC is to assess the needs of youth in Lee County, giving attention to the needs of status offenders on a continuing basis, assist the county in planning and administering community-based alternatives to training school and delinquency prevention programs, and evaluate programs developed by this Commission for effectiveness and continued need.

## Significant Changes

FY 25-26 recommended budget does not include a change in the amount of funding provided.

Budget								
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Federal and State Grants	201,673	200,649	202,290	205,084	205,084	205,084	-	-
<b>Total</b>	<b>201,673</b>	<b>200,649</b>	<b>202,290</b>	<b>205,084</b>	<b>205,084</b>	<b>205,084</b>	-	<b>0.00%</b>
<b>Expenditures</b>								
Operating	202,249	201,838	202,542	205,084	205,084	205,084	-	-
Capital	-	1,183	-	-	-	-	-	-
<b>Total</b>	<b>202,249</b>	<b>203,020</b>	<b>202,542</b>	<b>205,084</b>	<b>205,084</b>	<b>205,084</b>	-	<b>0.00%</b>
<b>Total Net Cost to County</b>	<b>576</b>	<b>2,371</b>	<b>252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>0.00%</b>
							<b>Net Impact to FY26 Budget</b>	



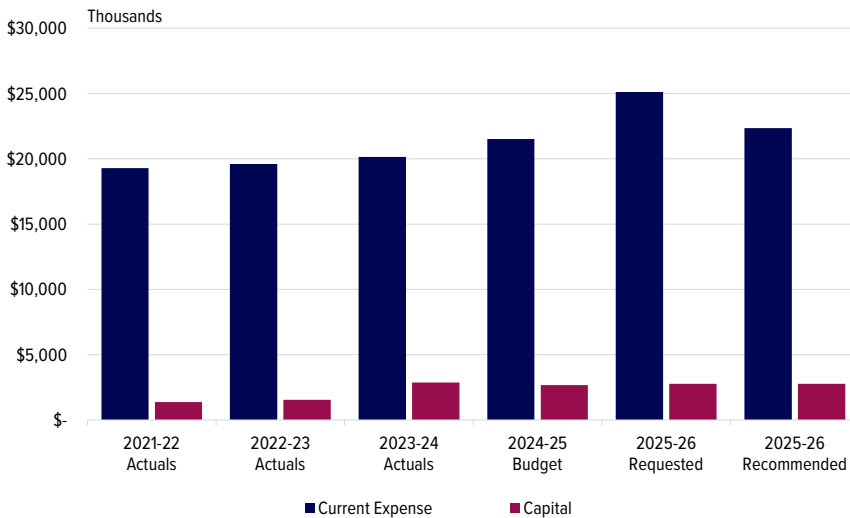
**Mission/Description**

Lee County Schools receives the majority of their funding from State and Federal sources. Per General Statute, Lee County Government is required to provide all capital for the local school system. Lee County Government also provides current expense funding for local teacher supplements and other operations that the Board of Commissioners has decided to support with local tax dollars.

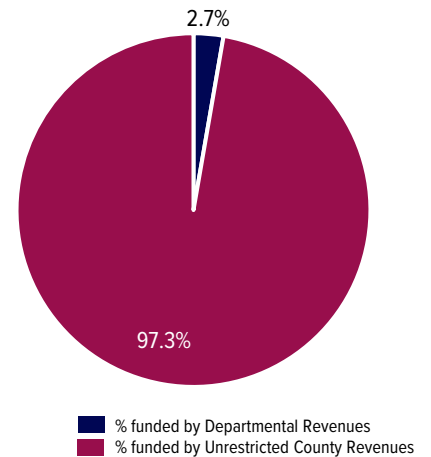
**Significant Changes**

Lee County Board of Education (BOE) submitted a \$25,117,080 current expense budget request for FY 2025-26. This \$3,609,256, or 16.78%, requested increase was due to operational increases (\$746,893), the cost of fully implementing a classified pay plan (\$2,009,837), and updating supplement structures for certified employees, administrators, and central office employees (\$852,525). The recommended budget includes a 3.90% adjustment to the FY 2024-25 current expense appropriation bringing the amount to \$22,346,630 in FY 2025-26, an increase of \$838,806. This increase continues a streak of increased investment in the school system, while also maintaining fiscal responsibility. Additionally, the recommended budget matches their requested \$2,089,000 for school capital outlay in addition to \$685,000 that is budgeted for projects that can be funded with Lottery funds.

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Restricted Intergovernmental	34,026	201,515	739,886	685,000	685,000	685,000	-	-
<b>Total</b>	<b>34,026</b>	<b>201,515</b>	<b>739,886</b>	<b>685,000</b>	<b>685,000</b>	<b>685,000</b>	-	<b>0.00%</b>
<b>Expenditures</b>								
Current Expense	19,290,524	19,610,524	20,134,024	21,507,824	25,117,080	22,346,630	838,806	3.90%
Capital	1,381,532	1,549,015	2,872,386	2,679,200	2,774,000	2,774,000	94,800	3.54%
<b>Total</b>	<b>20,672,056</b>	<b>21,159,539</b>	<b>23,006,410</b>	<b>24,187,024</b>	<b>27,891,080</b>	<b>25,120,630</b>	<b>933,606</b>	<b>3.86%</b>
<b>Total Net Cost to County</b>	<b>20,638,030</b>	<b>20,958,024</b>	<b>22,266,524</b>	<b>23,502,024</b>	<b>27,206,080</b>	<b>24,435,630</b>	<b>\$ 933,606</b>	<b>3.97%</b>
							<b>Net Impact to FY26 Budget</b>	



Departmental Funding Breakdown



## Mission/Description

Lee County provides funding for the Lee County Campus of Central Carolina Community College.

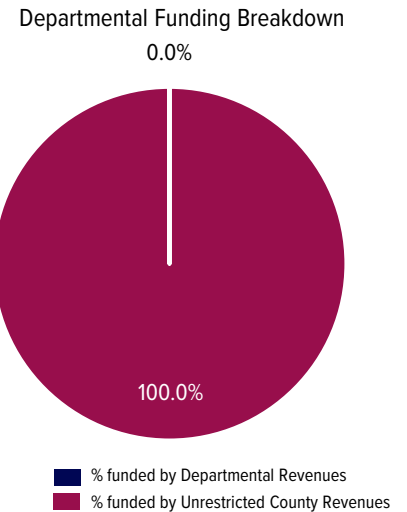
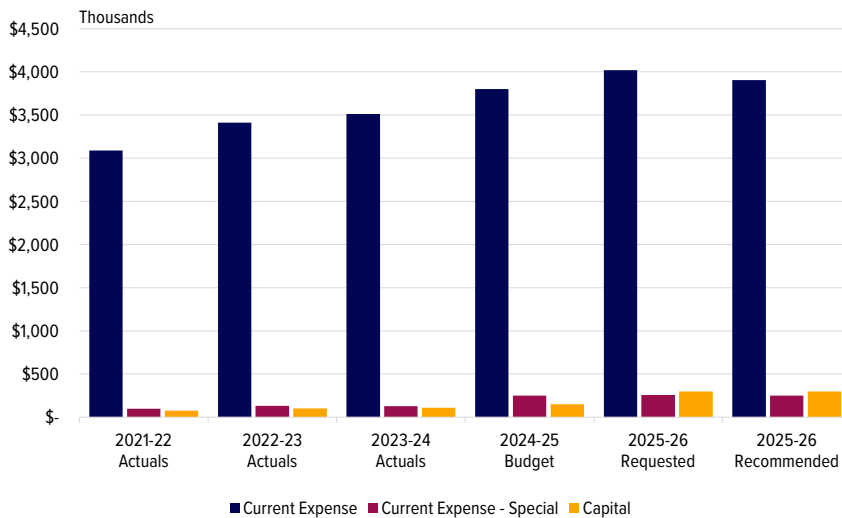
## Significant Changes

Central Carolina Community College (CCCC) requested current expense funding of \$4,020,326 for FY 2025-26, an increase of \$220,326 or 5.80%. The majority of the requested increase is due to rising operating costs as well as personnel costs associated with salary increases awarded to state funded positions. The recommended budget funds \$106,400 of the requested increase. Additionally, the recommended budget includes continued funding for the Moore Center, Civic Center, and capital projects.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Current Expense	3,089,100	3,412,305	3,512,305	3,800,000	4,020,326	3,906,400	106,400	2.80%
Current Expense - Special	98,549	131,740	126,587	250,000	255,000	250,000	-	-
Moore Center	-	920,000	920,000	718,745	803,630	754,682	35,937	5.00%
Civic Center	64,930	64,930	64,930	64,930	64,930	64,930	-	-
Capital	75,000	100,000	110,000	150,000	296,000	296,000	146,000	97.33%
<b>Total</b>	<b>3,327,579</b>	<b>4,628,975</b>	<b>4,733,822</b>	<b>4,983,675</b>	<b>5,439,886</b>	<b>5,272,012</b>	<b>288,337</b>	<b>5.79%</b>
<b>Total Net Cost to County</b>	<b>3,327,579</b>	<b>4,628,975</b>	<b>4,733,822</b>	<b>4,983,675</b>	<b>5,439,886</b>	<b>5,272,012</b>	<b>\$ 288,337</b>	<b>5.79%</b>

Net Impact to  
FY26 Budget



## Mission/Description

The mission of the Lee County Library is to provide materials, services, and programs to support the educational, informational, cultural, and recreational interest of its patrons.

## Significant Changes

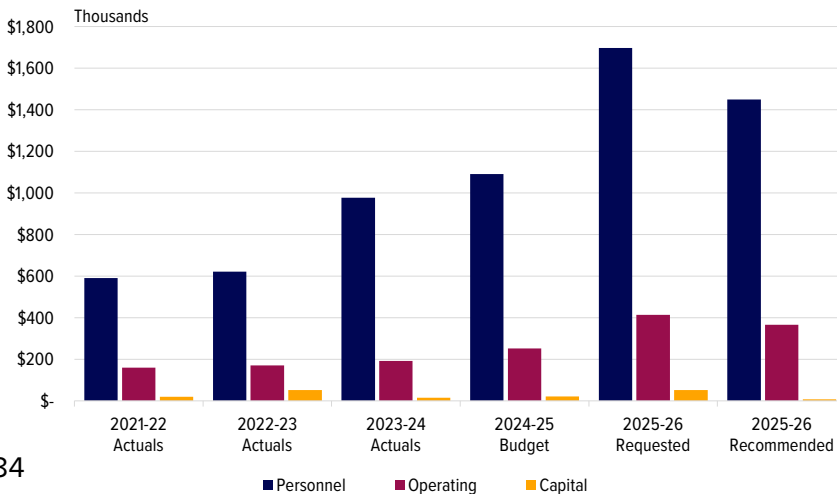
The FY 2026 budget has been formulated in anticipation of the opening of a new, larger library facility and includes provisions to ensure appropriate staffing levels, as well as the continued delivery of services, programs, and resources in response to community demand. The transition from the current facility will begin early in 2026 with the official opening to the public anticipated in the Spring. Staffing additions for the FY 2026 budget include a new Librarian I for Teen Services and a Librarian II for Adult Services starting in October 2025. The budget also includes a Library Assistant II for Teen Programming, Librarian Assistant II for Adult Services, and Library Assistant II for Childrens' Programming all starting in March 2026. The budget also includes the reclassification of two existing positions including a Library Assistant II for Programming to a Library Assistant III for Marketing/Communications and a Youth Services Librarian I position to a Youth Services Librarian II position based on current and anticipated job responsibilities and needs of the library. There is an increase in utility expenses covering the carrying expenses of the current facility for the entire year along with the new library for a portion of the year.

## Staffing

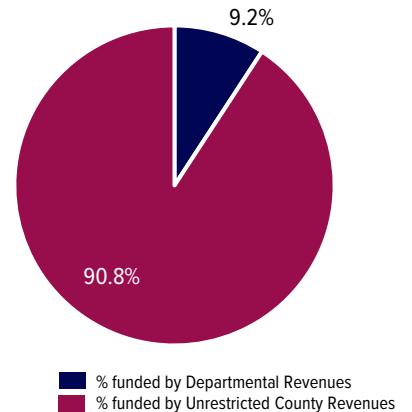
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	10.00	10.00	11.00	12.50	18.00	15.00	2.50 ▲
<b>Part Time Positions (FTEs)</b>	0.94	1.72	2.65	3.77	7.19	5.86	2.09 ▲
<b>Total FTEs</b>	<b>10.94</b>	<b>11.72</b>	<b>13.65</b>	<b>16.27</b>	<b>25.19</b>	<b>20.86</b>	<b>4.59 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Federal and State Grants	135,018	207,464	145,317	145,117	145,117	145,117	- -
Sales and Services	11,968	13,165	16,690	12,275	12,525	22,525	10,250 83.50%
Miscellaneous	5,152	291	131	200	200	200	- -
<b>Total</b>	<b>152,138</b>	<b>220,921</b>	<b>162,138</b>	<b>157,592</b>	<b>157,842</b>	<b>167,842</b>	<b>10,250 6.50%</b>
<b>Expenditures</b>							
Personnel	590,159	620,635	977,036	1,090,121	1,696,990	1,449,527	359,406 32.97%
Operating	159,935	169,614	192,506	251,254	413,681	366,524	115,270 45.88%
Capital	19,556	51,631	14,402	20,375	52,397	6,900	(13,475) -66.13%
<b>Total</b>	<b>769,650</b>	<b>841,881</b>	<b>1,183,944</b>	<b>1,361,750</b>	<b>2,163,068</b>	<b>1,822,951</b>	<b>461,201 33.87%</b>
<b>Total Net Cost to County</b>	<b>617,512</b>	<b>620,960</b>	<b>1,021,806</b>	<b>1,204,158</b>	<b>2,005,226</b>	<b>1,655,109</b>	<b>\$ 450,951 37.45%</b> Net Impact to FY26 Budget



Departmental Funding Breakdown



## Mission/Description

The mission of Lee County Parks and Recreation is to enhance the quality of life in Lee County by providing a broad variety of accessible leisure, recreation, cultural activities and services.

## Significant Changes

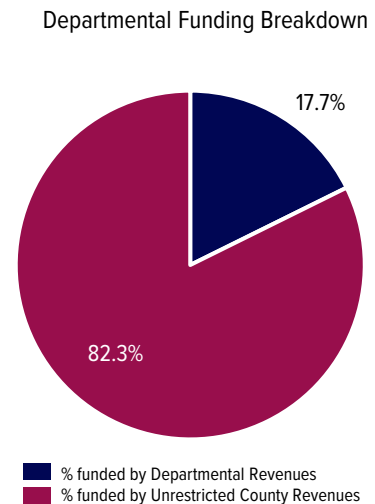
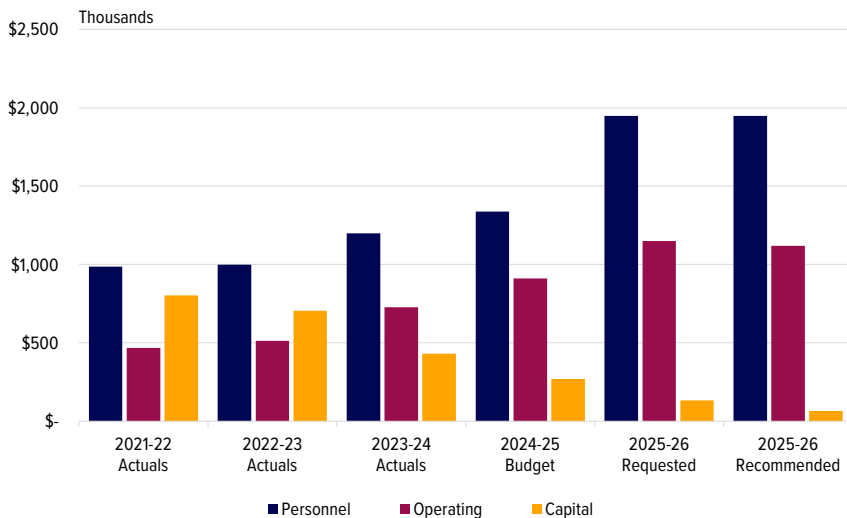
The Lee County Athletic Park (LCAP), spanning over 100 acres, is scheduled to open in August 2025. The Parks and Recreation Department will be responsible for grounds maintenance - including regular upkeep, fertilization, and use preparation. Extensive research was conducted to determine the appropriate staffing levels necessary to maintain the facility effectively. While recommendations suggest a higher number of personnel, the Parks and Recreation Department has proposed a reduced staffing model to minimize the initial budget impact. The staff for LCAP includes a new Park Operations Supervisor and Maintenance Supervisor that the Board of Commissioners approved in FY 2025. FY 2026 includes the recommended addition of four Maintenance Workers and an Administrative and Marketing Assistant. No Facility Development projects were requested for FY 2026.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Full Time Positions</b>	10.00	10.00	10.00	12.00	19.00	19.00	7.00 ▲
<b>Part Time Positions (FTEs)</b>	8.60	10.39	11.43	10.44	12.25	12.25	1.81 ▲
<b>Total FTEs</b>	<b>18.60</b>	<b>20.39</b>	<b>21.43</b>	<b>22.44</b>	<b>31.25</b>	<b>31.25</b>	<b>8.81 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Sales and Services	503,398	503,844	543,708	396,050	554,000	554,000	157,950 39.88%
Miscellaneous	15	276	460	-	-	-	- -
<b>Total</b>	<b>503,413</b>	<b>504,120</b>	<b>544,168</b>	<b>396,050</b>	<b>554,000</b>	<b>554,000</b>	<b>157,950 39.88%</b>
<b>Expenditures</b>							
Personnel	986,870	998,818	1,198,572	1,336,930	1,947,896	1,947,896	610,966 45.70%
Operating	466,859	512,121	727,244	910,739	1,149,790	1,119,883	209,144 22.96%
Capital	802,168	705,322	431,025	270,011	132,787	65,247	(204,764) -75.84%
<b>Total</b>	<b>2,255,897</b>	<b>2,216,261</b>	<b>2,356,841</b>	<b>2,517,680</b>	<b>3,230,473</b>	<b>3,133,026</b>	<b>615,346 24.44%</b>
<b>Total Net Cost to County</b>	<b>1,752,484</b>	<b>1,712,141</b>	<b>1,812,673</b>	<b>2,121,630</b>	<b>2,676,473</b>	<b>2,579,026</b>	<b>\$ 457,396 21.56%</b>
							<b>Net Impact to FY26 Budget</b>



# Cultural & Recreational Non-Profits

## Mission/Description

Lee County contracts with cultural and recreational non-profits each year to help bridge gaps within the community. For FY 2024-25, non-profit funding will be completed on a reimbursement basis for contracted services.

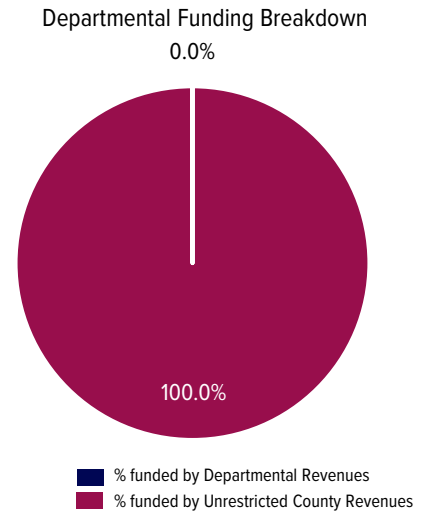
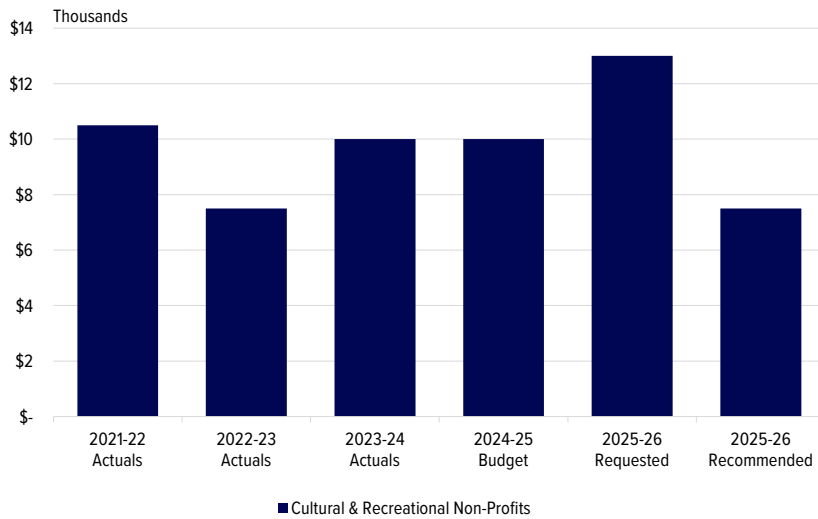
## Significant Changes

It is recommended that Temple Theatre receive \$7,500 in FY 2025-26 for conservatory scholarships.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>	-	-	-	-	-	-	-	-
<b>Expenditures</b>								
Back to Dirt Conservancy	-	-	-	2,500	-	-	(2,500)	-100.00%
Lee County Arts Council	2,000	-	-	-	3,000	-	-	-
Railroad House Historical Assoc.	3,500	-	-	-	-	-	-	-
Temple Theatre	5,000	7,500	10,000	7,500	10,000	7,500	-	-
<b>Total</b>	<b>10,500</b>	<b>7,500</b>	<b>10,000</b>	<b>10,000</b>	<b>13,000</b>	<b>7,500</b>	<b>(2,500)</b>	<b>-25.00%</b>
<b>Total Net Cost to County</b>	<b>10,500</b>	<b>7,500</b>	<b>10,000</b>	<b>10,000</b>	<b>13,000</b>	<b>7,500</b>	<b>\$ (2,500)</b>	<b>-25.00%</b>

**Net Impact to  
FY26 Budget**



# Debt Service

## Mission/Description

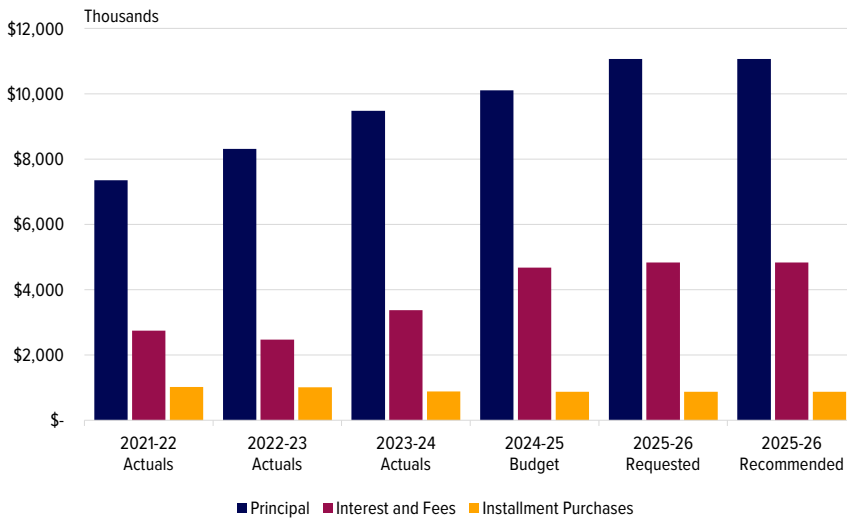
Lee County's adopted financial policy states, "Debt service will not exceed 15% of general fund expenditures. In any year where the debt service is less than or equal to 14% of general fund expenditures at least 1% of the operating budget will be transferred to capital reserve. This contribution will only be made if available fund balance is at 15% or greater of general fund expenditures. Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years. The County will strive to maintain its net bonded debt at a level not to exceed 2% of the assessed valuation of taxable property within the County."

## Significant Changes

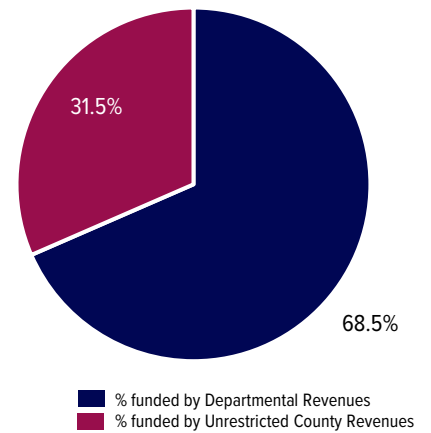
This proposed budget includes debt service totaling \$16,762,241, an increase of \$1,112,346 or 7.11%.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Local Option Sales Tax	7,209,518	7,725,178	8,011,750	8,240,088	8,296,398	8,296,398	56,310	0.68%
Unrestricted Intergovernmental	384,636	296,787	212,199	123,645	-	-	(123,645)	-100.00%
Transfers	2,777	-	1,105,500	1,338,824	2,215,065	3,179,312	1,840,488	137.47%
<b>Total</b>	<b>7,596,930</b>	<b>8,021,965</b>	<b>9,329,449</b>	<b>9,702,557</b>	<b>10,511,463</b>	<b>11,475,710</b>	<b>1,773,153</b>	<b>18.28%</b>
<b>Expenditures</b>								
Principal	7,348,000	8,305,815	9,478,938	10,104,314	11,067,250	11,067,250	962,936	9.53%
Interest and Fees	2,748,498	2,464,806	3,371,143	4,669,596	4,827,503	4,827,503	157,907	3.38%
Installment Purchases	1,017,336	1,008,839	884,483	875,985	867,488	867,488	(8,497)	-0.97%
<b>Total</b>	<b>11,113,834</b>	<b>11,779,460</b>	<b>13,734,564</b>	<b>15,649,895</b>	<b>16,762,241</b>	<b>16,762,241</b>	<b>1,112,346</b>	<b>7.11%</b>
<b>Total Net Cost to County</b>	<b>3,516,904</b>	<b>3,757,495</b>	<b>4,405,114</b>	<b>5,947,338</b>	<b>6,250,778</b>	<b>5,286,531</b>	<b>\$ (660,807)</b>	<b>-11.11%</b>
							<b>Net Impact to FY26 Budget</b>	



## Departmental Funding Breakdown



# Reserves

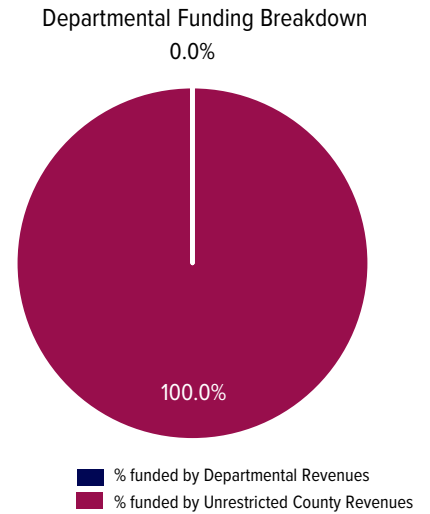
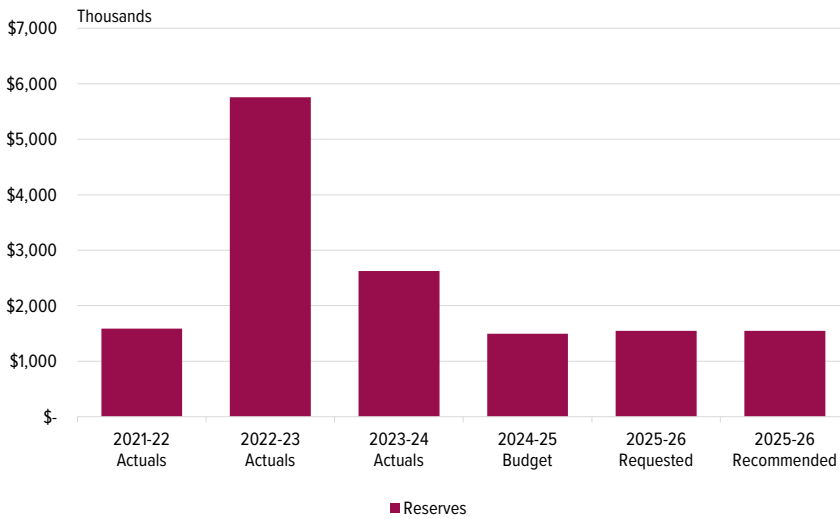
## Mission/Description

Lee County's adopted financial policy states, "The County will maintain as a floor an available fund balance equal to 24% of General Fund expenditures at the end of each fiscal year; however, the County will strive to reach a percentage of 32%. General Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan."

## Significant Changes

There are no significant changes in reserve transfers for FY 2025-26

Budget										
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget			
<b>Revenues</b>	-	-	-	-	-	-	-	-	-	-
<b>Expenditures</b>										
Reserves	1,589,602	5,757,487	2,628,068	1,495,000	1,545,000	1,545,000	50,000	3.34%		
<b>Total</b>	<b>1,589,602</b>	<b>5,757,487</b>	<b>2,628,068</b>	<b>1,495,000</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>50,000</b>	<b>3.34%</b>		
<b>Total Net Cost to County</b>	<b>1,589,602</b>	<b>5,757,487</b>	<b>2,628,068</b>	<b>1,495,000</b>	<b>1,545,000</b>	<b>1,545,000</b>	<b>\$ 50,000</b>	<b>3.34%</b>		
							<b>Net Impact to FY26 Budget</b>			



**COUNTY OF LEE  
FY 2025-2026 Recommended Budget  
Other Funds**

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# Employee Medical Plan Fund

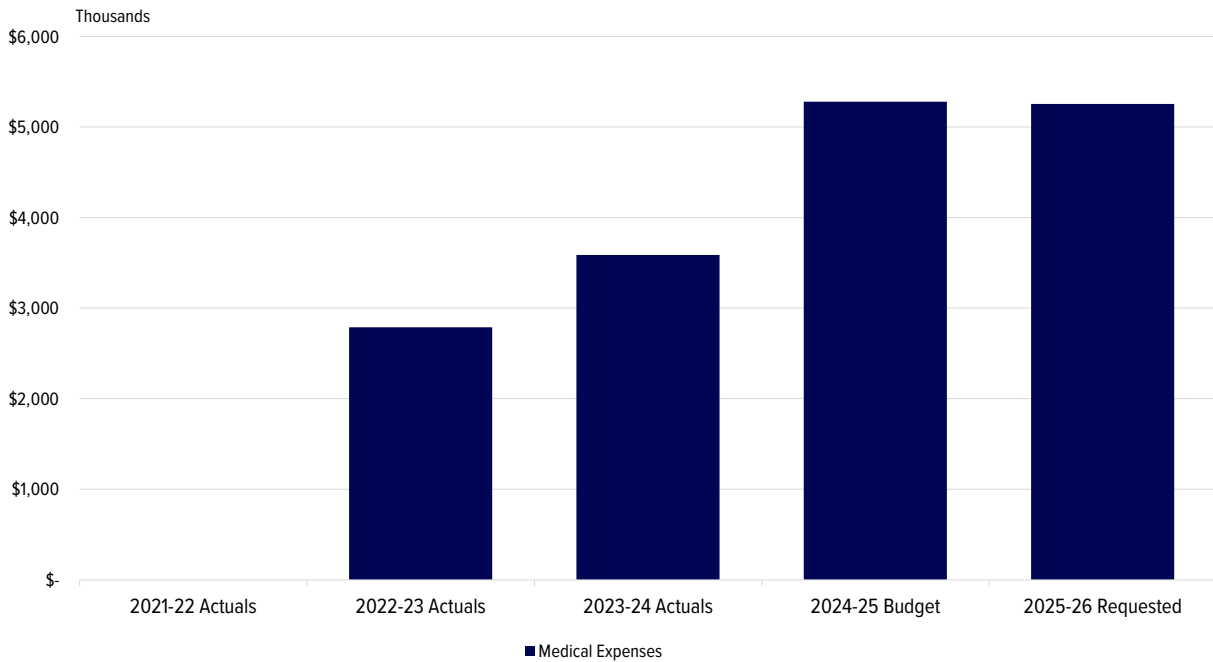
## Description

The fund was added to account for the County's move to a self-funded insurance program for group health insurance. Funds are moved here to cover insurance claims that the County has to pay.

## Significant Changes

There are no significant changes for FY 2025-26.

Budget										
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget			
<b>Revenues</b>										
Investment Earnings	\$ -	\$ 17,622	\$ 57,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	3,587,595	4,149,059	5,281,000	5,253,100	5,253,100	(27,900)	-0.53%		
<b>Total</b>	<b>\$ -</b>	<b>\$ 3,605,217</b>	<b>\$ 4,206,081</b>	<b>\$ 5,281,000</b>	<b>\$ 5,253,100</b>	<b>\$ 5,253,100</b>	<b>\$ (27,900)</b>	<b>-0.66%</b>		
<b>Expenditures</b>										
Medical Expenses	\$ -	\$ 2,788,758	\$ 3,587,576	\$ 5,281,000	\$ 5,253,100	\$ 5,253,100	\$ (27,900)	-0.53%		
<b>Total</b>	<b>\$ -</b>	<b>\$ 2,788,758</b>	<b>\$ 3,587,576</b>	<b>\$ 5,281,000</b>	<b>\$ 5,253,100</b>	<b>\$ 5,253,100</b>	<b>\$ (27,900)</b>	<b>-0.78%</b>		



# Room Occupancy Tax Fund

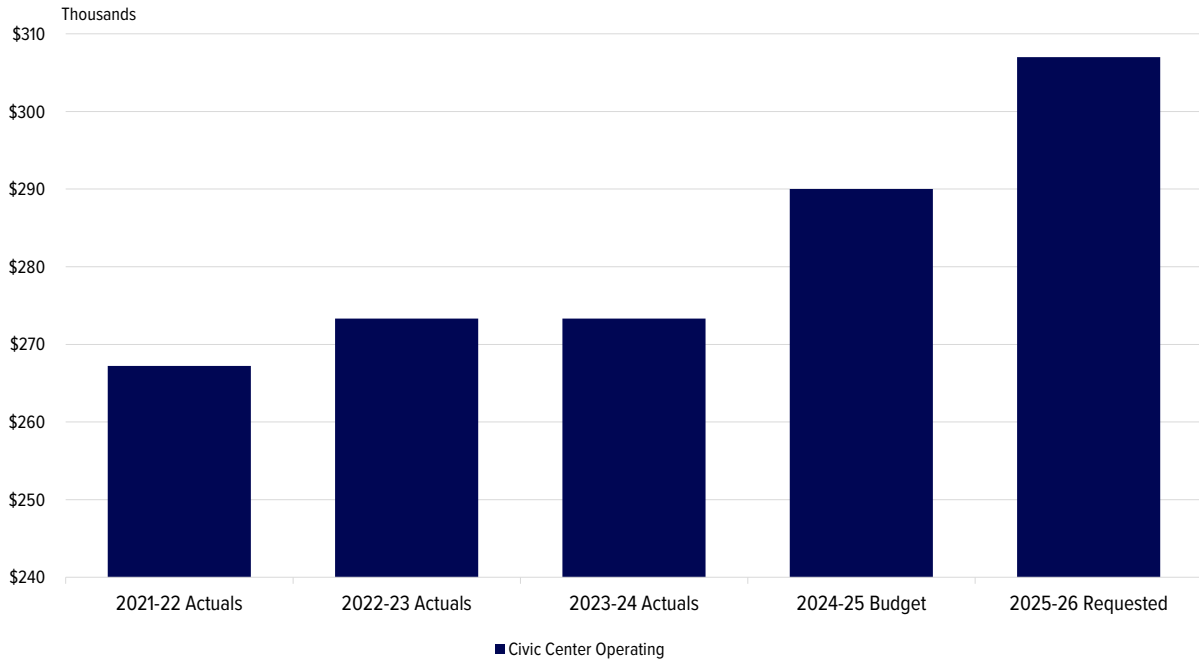
## Description

The revenues from this fund are derived from a 3% surcharge placed on hotel/motel rooms within Lee County and are dedicated to the operation and capital improvements of the Dennis A. Wicker Civic Center.

## Significant Changes

An appropriation of \$307,000 funds the current expense request for the Civic Center.

Budget									
	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26	Change From		
	Actuals	Actuals	Actuals	Budget	Requested	Recommended	2024/25 Budget		
<b>Revenues</b>									
Other Taxes and Licenses	\$ 334,635	\$ 346,437	\$ 356,406	\$ 290,000	\$ 307,000	\$ 307,000	\$ 17,000	5.86%	
Investment Earnings	514	8,423	16,363	-	-	-	-	-	
Fund Balance Appropriation	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 335,149</b>	<b>\$ 354,860</b>	<b>\$ 372,768</b>	<b>\$ 290,000</b>	<b>\$ 307,000</b>	<b>\$ 307,000</b>	<b>\$ 17,000</b>	<b>4.56%</b>	
<b>Expenditures</b>									
Civic Center Operating	\$ 267,229	\$ 273,301	\$ 273,301	\$ 290,000	\$ 307,000	\$ 307,000	\$ 17,000	5.86%	
<b>Total</b>	<b>\$ 267,229</b>	<b>\$ 273,301</b>	<b>\$ 273,301</b>	<b>\$ 290,000</b>	<b>\$ 307,000</b>	<b>\$ 307,000</b>	<b>\$ 17,000</b>	<b>6.22%</b>	



# Emergency Telephone System Fund

## Description

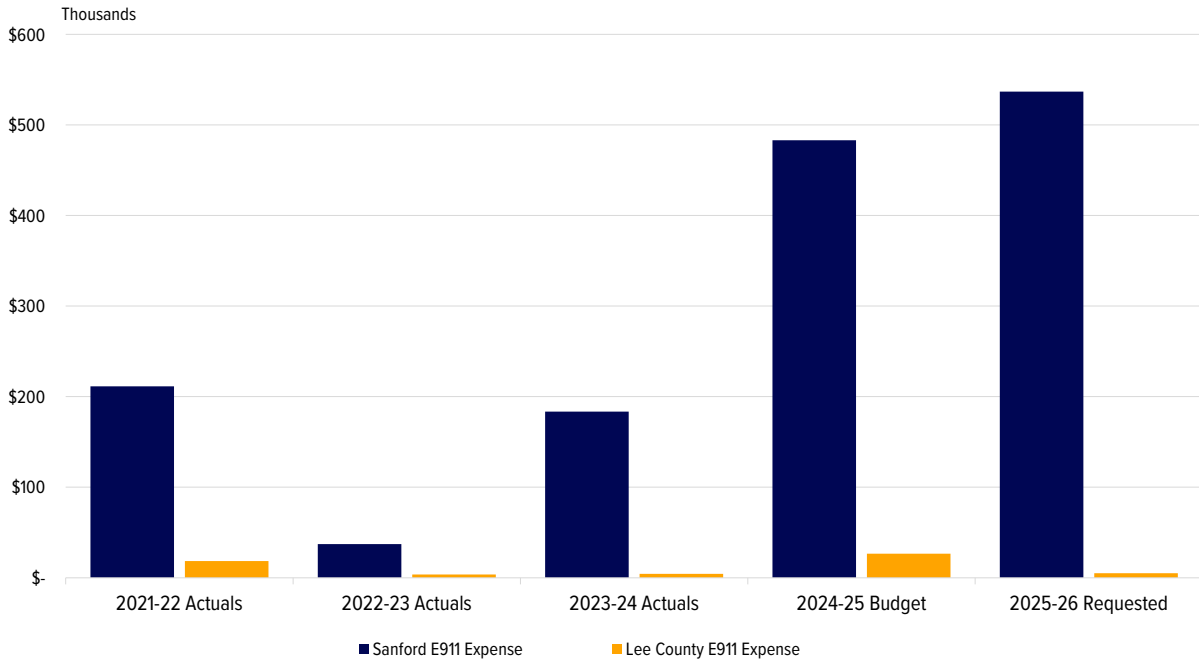
The Board established this fund during the 1996-97 fiscal year to account for the E-911 surcharge revenues collected by Windstream. During FY 2007-08, the State took over the collection of all E-911 surcharges and is distributing the funds to the cities and counties.

## Significant Changes

An appropriation of \$536,882 is being transferred to the City of Sanford to compensate them for leasing equipment and paying other qualified costs for the E-911 Communications Center located in the basement of City Hall. The balance of the funds, \$5,000, will pay for software maintenance and a portion of the salaries for Strategic Services staff that support the addressing and mapping for the E-911 system.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget	
<b>Revenues</b>								
Other Taxes and Licenses	\$ 336,994	\$ 271,170	\$ 135,451	\$ -	\$ 135,485	\$ 135,485	\$ 135,485	NEW
Investment Earnings	1,695	27,305	45,759	-	-	-	-	-
Fund Balance Appropriation	-	-	-	509,711	406,397	406,397	(103,314)	-20.27%
<b>Total</b>	<b>\$ 338,689</b>	<b>\$ 298,475</b>	<b>\$ 181,210</b>	<b>\$ 509,711</b>	<b>\$ 541,882</b>	<b>\$ 541,882</b>	<b>\$ 32,171</b>	<b>17.75%</b>
<b>Expenditures</b>								
Sanford E911 Expense	\$ 211,281	\$ 37,080	\$ 183,531	\$ 483,002	\$ 536,882	\$ 536,882	\$ 53,880	11.16%
Lee County E911 Expense	18,374	3,649	4,368	26,709	5,000	5,000	(21,709)	-81.28%
<b>Total</b>	<b>\$ 229,655</b>	<b>\$ 40,729</b>	<b>\$ 187,900</b>	<b>\$ 509,711</b>	<b>\$ 541,882</b>	<b>\$ 541,882</b>	<b>\$ 32,171</b>	<b>17.12%</b>



# Capital Reserve Fund

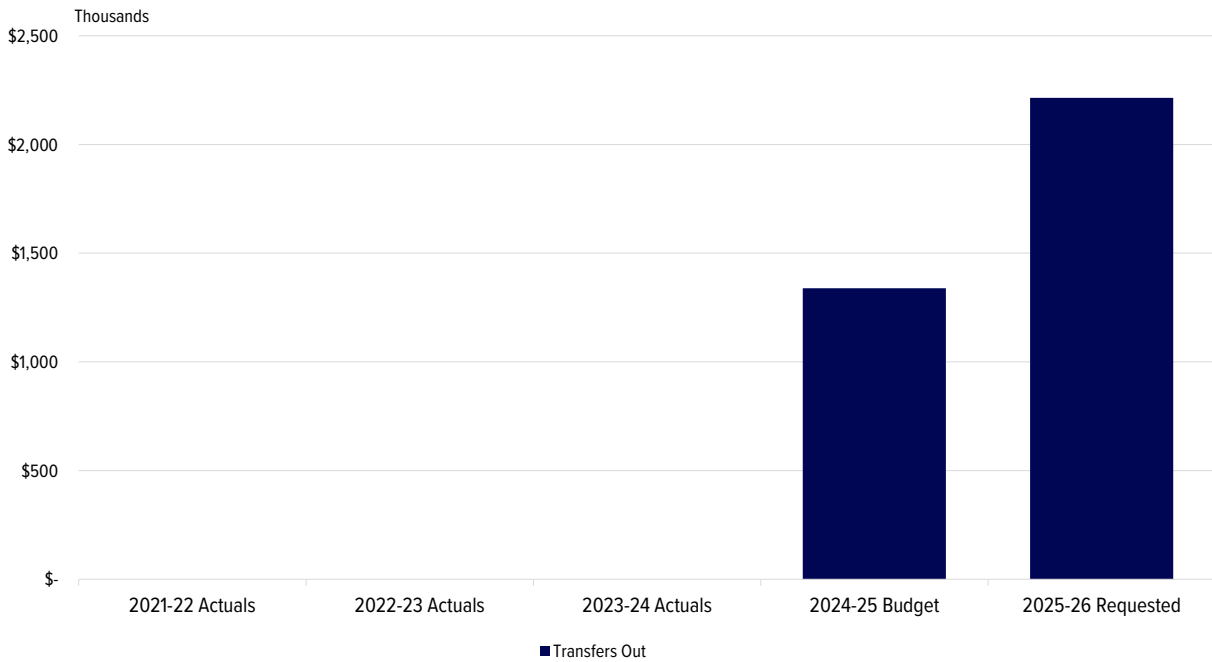
## Description

Lee County Government transfers money to the Capital Reserve Fund to help pay for future capital needs and debt.

## Significant Changes

Funds from capital reserves will be utilized in FY 2025-26 to help account for debt service. The recommended budget includes an increased transfer from capital reserves.

Budget										
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget			
<b>Revenues</b>										
Investment Earnings	\$ 9,791	\$ 164,377	\$ 362,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	1,429,602	2,830,387	2,283,719	950,000	1,000,000	1,000,000	50,000			5.26%
Fund Balance	-	-	-	388,824	1,215,065	2,179,312	1,790,488			460.49%
<b>Total</b>	<b>\$ 1,439,393</b>	<b>\$ 2,994,764</b>	<b>\$ 2,646,364</b>	<b>\$ 1,338,824</b>	<b>\$ 2,215,065</b>	<b>\$ 3,179,312</b>	<b>\$ 1,840,488</b>			137.47%
<b>Expenditures</b>										
Transfers Out	\$ -	\$ -	\$ -	\$ 1,338,824	\$ 2,215,065	\$ 3,179,312	\$ 1,840,488			137.47%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,338,824</b>	<b>\$ 2,215,065</b>	<b>\$ 3,179,312</b>	<b>\$ 1,840,488</b>			137.47%



# Airport Tax Reserve Fund

## Description

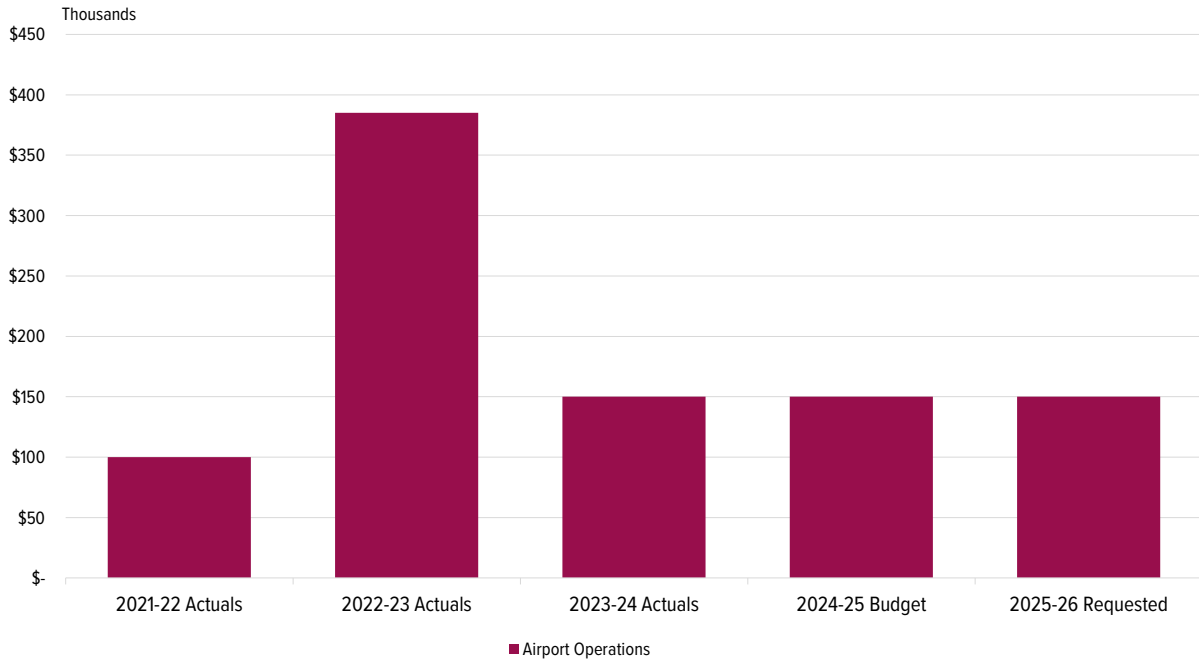
On February 20, 2003, the Board of Commissioners approved a funding agreement for the Sanford-Lee County Regional Airport Authority. The agreement establishes a reserve fund based on the amount of property tax collected on personal property located at the airport during each fiscal year. The first priority in the use of the collected funds will be for the operation and maintenance of the airport and airport capital projects. Excess funds may be used for public purposes that benefit both the City and County.

## Significant Changes

There are no significant changes for FY 2025-26.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Ad Valorem Taxes	\$ 400,369	\$ 600,107	\$ 799,886	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Investment Earnings	1,114	19,717	48,102	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 401,483</b>	<b>\$ 619,824</b>	<b>\$ 847,988</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>
<b>Expenditures</b>							
Airport Operations	\$ 100,000	\$ 385,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 385,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>



# Drug Seizure Fund

## Description

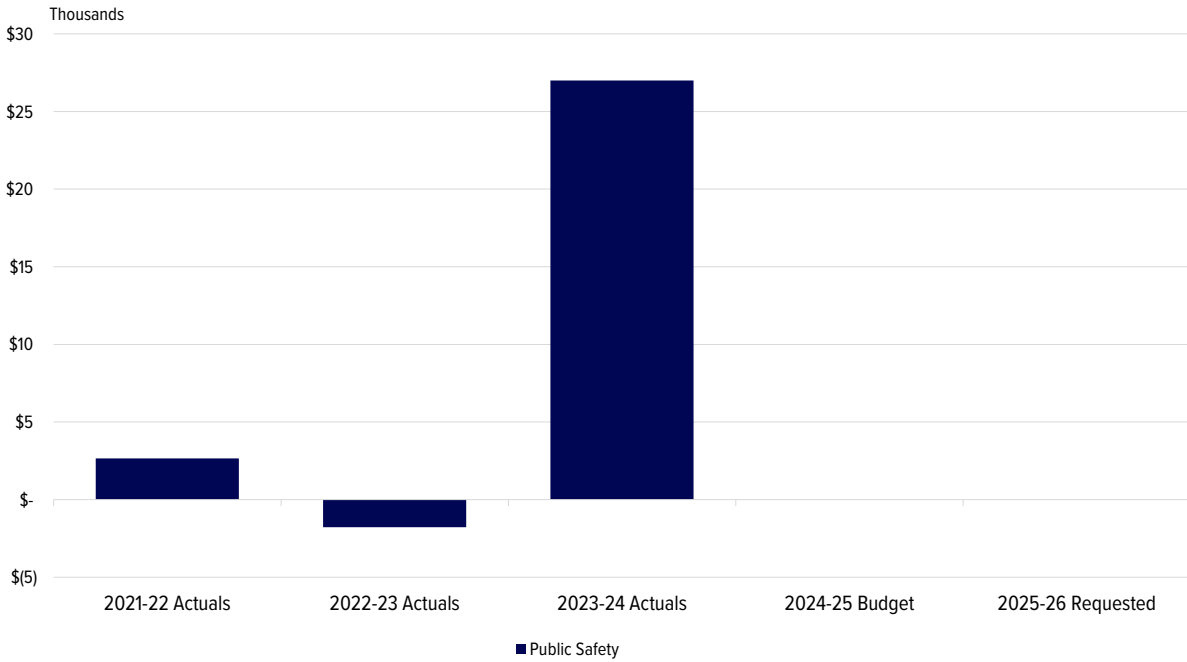
The Drug Seizure Fund is used to account for federal and State funds received as a result of Lee County deputies seizing illegal drugs in the County. The funds are maintained in a separate fund for reporting purposes. The funds are used for training, supplies, equipment, and some personnel costs.

## Significant Changes

There are no recommendations made for revenues or expenditures for this fund.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Intergovernmental Revenues	\$ 37,820	\$ 58,409	\$ 217,420	\$ -	\$ -	\$ -	\$ -
Investment Earnings	179	3,754	7,488	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 37,999</b>	<b>\$ 62,163</b>	<b>\$ 224,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>							
Public Safety	\$ 2,660	\$ (1,784)	\$ 26,993	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,660</b>	<b>\$ (1,784)</b>	<b>\$ 26,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Representative Payee Fund

## Description

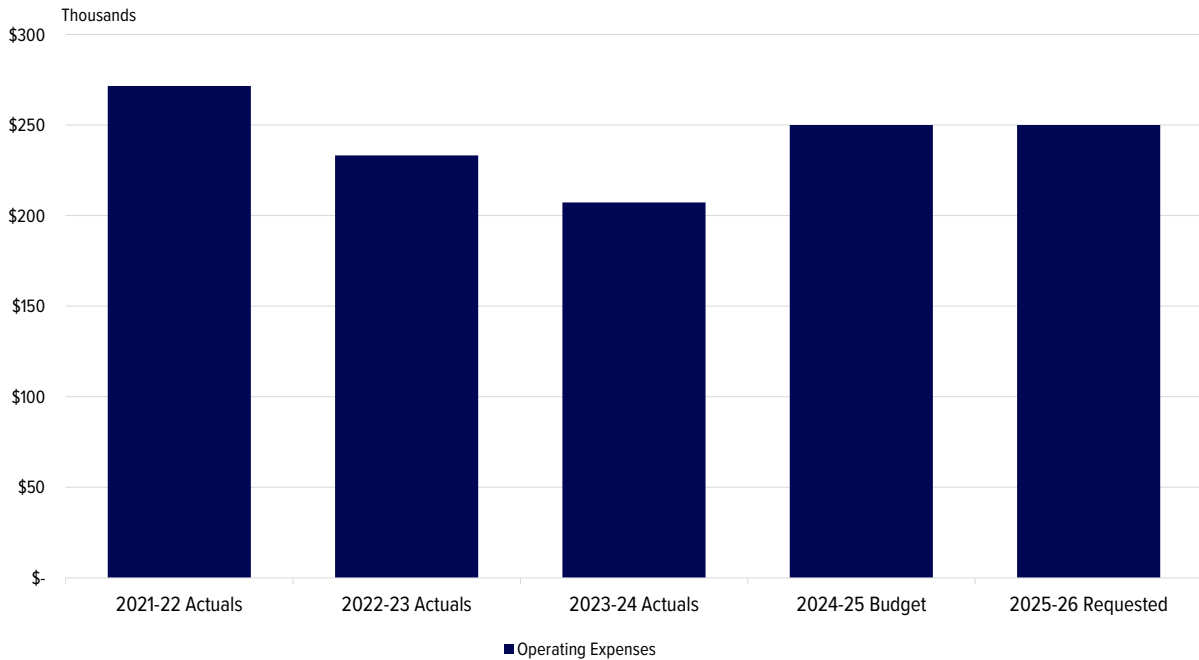
This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund accounts for payments received and managed by the County under the Social Security’s Representative Payee Program for minor children and certain adults.

## Significant Changes

There are no significant changes for FY 2025-26.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Intergovernmental Revenues	\$ 256,683	\$ 232,253	\$ 193,857	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Fund Balance Appropriation	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 256,683</b>	<b>\$ 232,253</b>	<b>\$ 193,857</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>Expenditures</b>							
Operating Expenses	\$ 271,611	\$ 233,195	\$ 207,211	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
<b>Total</b>	<b>\$ 271,611</b>	<b>\$ 233,195</b>	<b>\$ 207,211</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>



# Fines and Forfeitures Fund

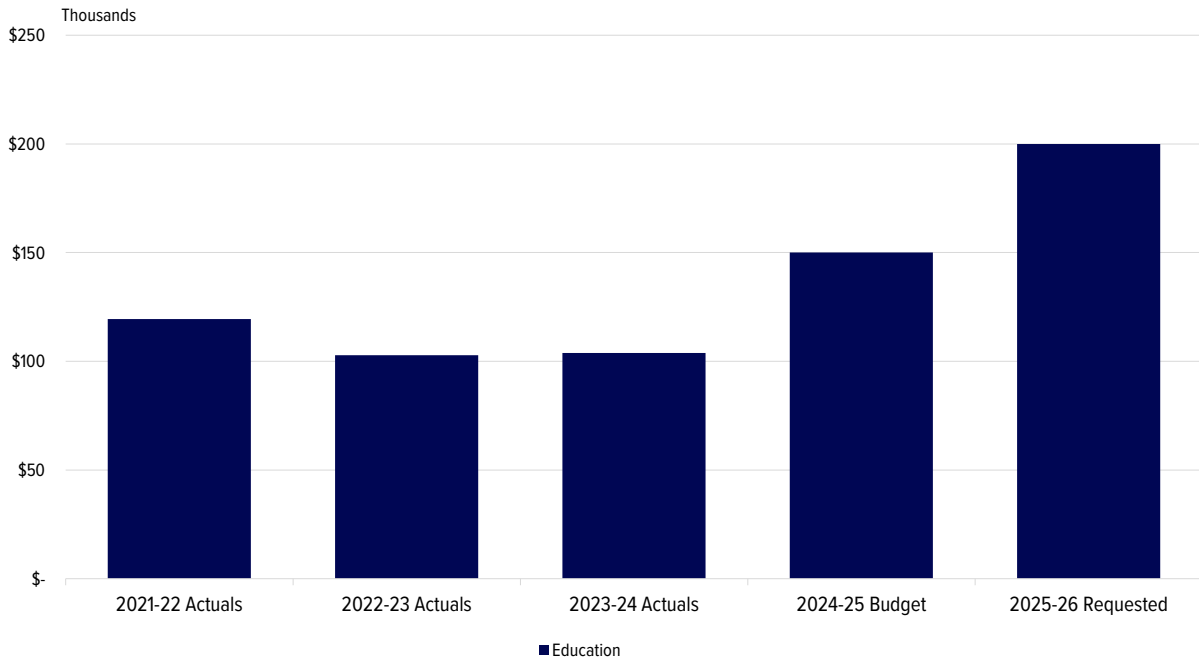
## Description

This is a fund that has been established due to the reporting requirements of Governmental Accounting Standard Board Statement No. 84 – Fiduciary Activities. The fund will account for fines and forfeiture payments that the County is required to remit to the Lee County Board of Education.

## Significant Changes

There are no significant changes for FY 2025-26.

Budget									
	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget		
<b>Revenues</b>									
Miscellaneous Revenues	\$ 119,367	\$ 102,974	\$ 103,799	\$ 150,000	\$ 200,000	\$ 200,000	\$ 50,000	33.33%	
Fund Balance Appropriation	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 119,367</b>	<b>\$ 102,974</b>	<b>\$ 103,799</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>33.33%</b>	
<b>Expenditures</b>									
Education	\$ 119,367	\$ 102,774	\$ 103,799	\$ 150,000	\$ 200,000	\$ 200,000	\$ 96,201	64.13%	
<b>Total</b>	<b>\$ 119,367</b>	<b>\$ 102,774</b>	<b>\$ 103,799</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 96,201</b>	<b>64.13%</b>	



# Opioid Settlement Fund

## Mission/Description

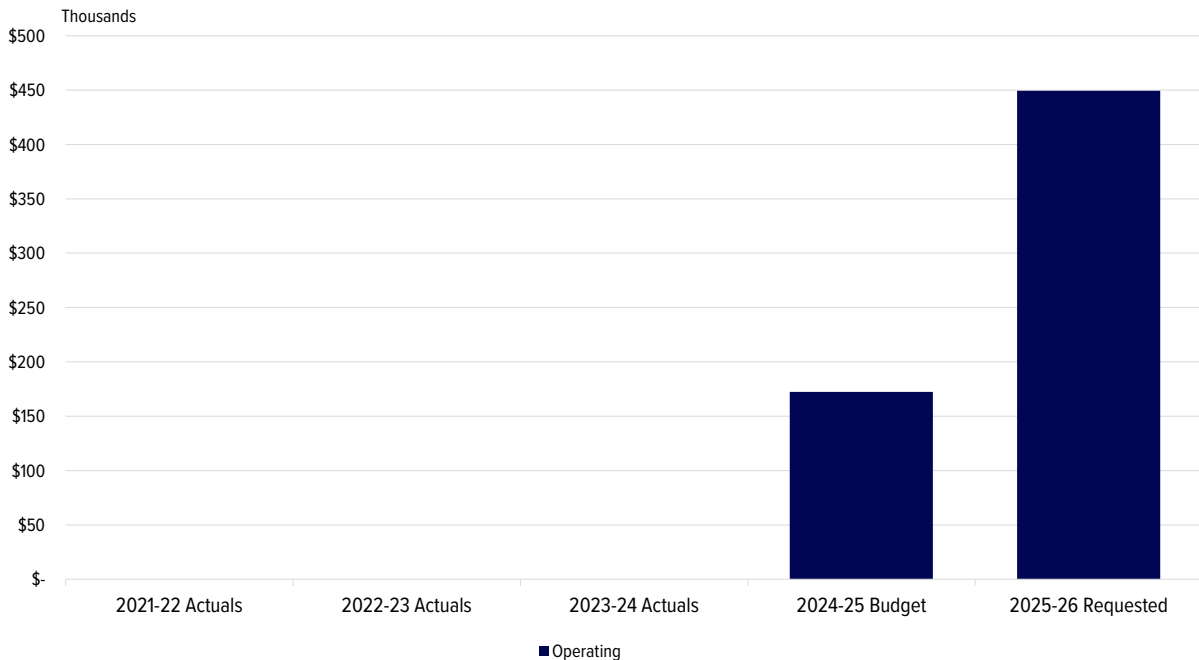
In April 2022, drug manufacturer Johnson & Johnson, and three drug distributors, McKesson, AmerisourceBergen, and Cardinal Health, finalized a \$26 billion nationwide settlement related to multiple opioid lawsuits. These funds will be disbursed to each participating state over an 18-year period according to an allocation agreement reached with all participating states. The majority of these funds are intended for opioid abatement and the distribution of the funds will be front loaded. The County received \$383,707 as part of this settlement in Fiscal Year 2023. Per the terms of the MOA, the County created a special revenue fund, the Opioid Settlement Fund, to account for these funds. All funds are to be used for opioid abatement and remediation activities.

## Significant Changes

The Community Support Services department is primarily responsible for the County programs that will be utilizing these funds. Accordingly, a portion of salaries will be charged to this fund. 75% of the new Pre-Trial position, 75% of the Re-Entry position, 5% of the CSS Director, and 100% of a new Opioid Settlement Coordinator part-time position will be charged to the Opioid Settlement Fund.

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget		
<b>Revenues</b>									
Investment Earnings	\$ -	\$ -	\$ 50,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Settlement Funds	-	-	1,105,778	172,486	449,289	448,526	\$ 276,040	160.04%	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,156,496</b>	<b>\$ 172,486</b>	<b>\$ 449,289</b>	<b>\$ 448,526</b>	<b>\$ 276,040</b>	<b>160.04%</b>	
<b>Expenditures</b>									
Operating	\$ -	\$ -	\$ -	\$ 172,486	449,289	448,526	\$ 276,040	160.04%	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,486</b>	<b>\$ 449,289</b>	<b>\$ 448,526</b>	<b>\$ 276,040</b>	<b>160.04%</b>	



# Farmland Preservation Fund

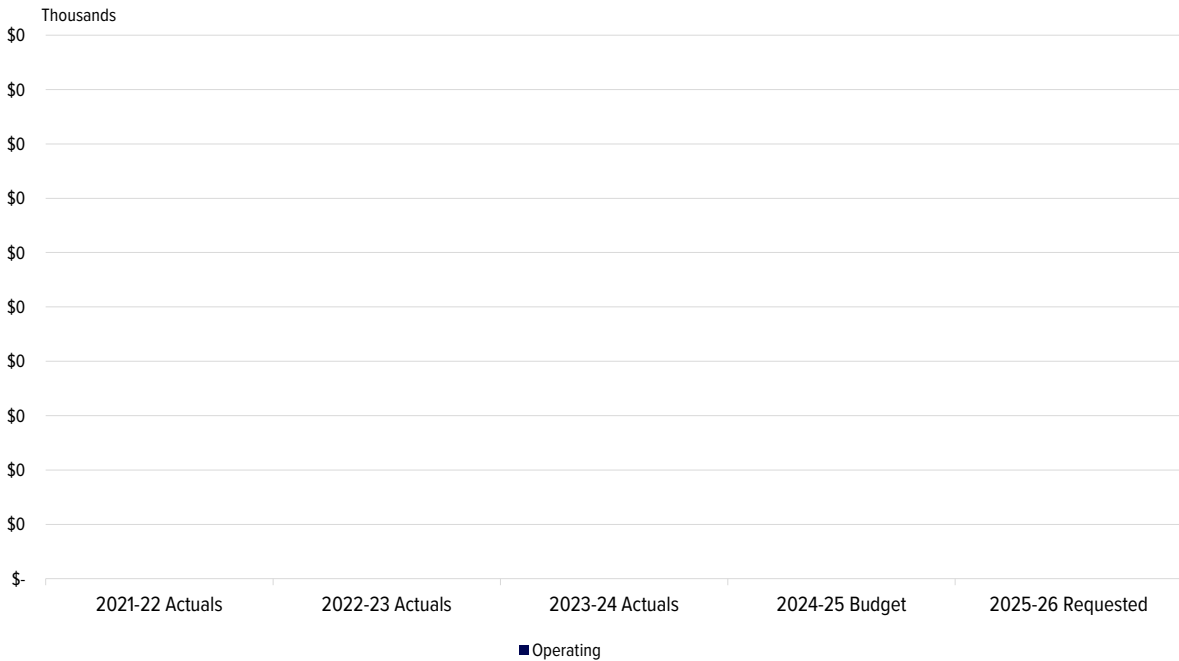
## Mission/Description

During FY 2024-25, the Board of Commissioners approved the creation of a new fund aimed at protecting farmland within Lee County.

## Significant Changes

Money collected from rollback taxes when a property is removed from the Present Use Value program will henceforth be allocated to this fund rather than the general fund. The estimated transfer for FY 2024-25 is \$340,610. These funds can be used for any purpose relating to farmland protection but are designed, initially, to be a place for agriculture organizations to request funding for the completion of a conservation easement within the County. There are no recommendations for this fund for the upcoming year.

Budget												
	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26	Change From					
	Actuals	Actuals	Actuals	Budget	Requested	Recommended	2024/25 Budget					
<b>Revenues</b>												
Settlement Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NEW
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NEW
<b>Expenditures</b>												
Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NEW
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NEW



# Solid Waste Fund

## Description

The purpose of this fund is to account for revenues and expenditures in the Solid Waste enterprise budget.

## Significant Changes

Total projected revenues for the fund excluding transfers and designated reserves are \$2,203,203, a 7.40% increase or \$151,929 more than the current fiscal year. The increase in revenues is attributable to an appropriate rate increase. Solid waste fees are recommended to increase as detailed in Table 7. This fee increase is needed to cover increases that the fund is experiencing in recycling costs and the increased tonnage of materials being disposed of. Funds are also used to maintain the litter control program. The solid waste decal program has been in effect since FY 2021-22. Since this program was started, there has been a decrease in trash tonnage at the convenience centers and landfill. The expenses of the fund total \$2,846,935 for FY 2025-26. This is an increase of \$101,867 over FY 2024-25.

## Staffing

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
Full Time Equivalents (FTEs)	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Part Time Positions (FTEs)	12.57	13.16	13.92	17.50	17.67	17.67	0.17 ▲
<b>Total FTEs</b>	<b>16.57</b>	<b>17.16</b>	<b>17.92</b>	<b>21.50</b>	<b>21.67</b>	<b>21.67</b>	<b>0.17 ▲</b>

## Budget

	2021/22 Actuals	2022/23 Actuals	2023/24 Actuals	2024/25 Budget	2025/26 Requested	2025/26 Recommended	Change From 2024/25 Budget
<b>Revenues</b>							
Charges for Services	\$ 1,628,258	\$ 1,777,702	\$ 1,786,129	\$ 1,861,274	\$ 1,846,988	\$ 1,959,203	\$ 97,929 5.26%
Other Taxes and Licenses	172,294	187,100	198,593	160,000	184,000	184,000	24,000 15.00%
Investment Earnings	1,538	28,394	50,053	10,000	40,000	40,000	30,000 300.00%
Miscellaneous	34,675	26,247	25,578	20,000	20,000	20,000	- -
Transfers in	-	-	-	500,000	500,000	500,000	- -
Fund Balance Appropriation	-	-	-	193,794	311,915	143,732	(50,062) -25.83%
<b>Total</b>	<b>\$ 1,836,765</b>	<b>\$ 2,019,443</b>	<b>\$ 2,060,353</b>	<b>\$ 2,745,068</b>	<b>\$ 2,902,903</b>	<b>\$ 2,846,935</b>	<b>\$ 101,867 3.71%</b>
<b>Expenditures</b>							
Waste Disposal	\$ 251,180	\$ 255,114	\$ 268,945	\$ 301,300	\$ 349,035	\$ 348,543	\$ 47,243 15.68%
Waste Collections	1,540,257	1,631,408	1,674,278	2,443,768	2,496,342	2,498,392	54,624 2.24%
<b>Total</b>	<b>\$ 1,791,437</b>	<b>\$ 1,886,522</b>	<b>\$ 1,943,223</b>	<b>\$ 2,745,068</b>	<b>\$ 2,845,377</b>	<b>\$ 2,846,935</b>	<b>\$ 153,672 5.60%</b>

